

REGISTERED COMPANY NUMBER: 06298283 (England and Wales)
REGISTERED CHARITY NUMBER: 1123880

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
for
All Nations Christian Centre
(Wolverhampton)

Altus Business Consulting Ltd
88-89 High Street
Wordsley
Stourbridge
West Midlands
DY8 5SB

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Objectives and Aims

The objects of the Company are for the benefit of the public:

to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit;

to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the directors from time to time think fit, and;

to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

Significant Activities

The Trustees are satisfied with the progress made during the year in furthering the objectives of the Charity. The Church and wider All Nations Movement have continued to engage with worship, prayer, training, community and mission.

We are grateful to all who give regularly and in one-off donations and note that the Charity is in a healthy position financially, despite a reduction in income over the last three years or so resulting largely from some campuses of All Nations Church becoming independent churches. The various activities are relationally strong and we consider the structures are flexible but substantial, with a number of teams being developed.

All Nations Church continues the transition to new ways of being church, maintaining a strong emphasis upon our purpose as a Christian Church and what we describe as an "Apostolic Hub." Home Churches are the primary context for Christian discipleship and outreach. We remain committed to care for the spiritual and physical needs of the communities in which members live. The leadership and the trustees see this transition as becoming a community of disciples who make disciples in response to the leading of the Holy Spirit rather than adopting a different model of church.

The open gatherings in person continue on the site on the first and third Sundays of the month as well as regular prayer and worship evenings. These give opportunities for larger numbers across the church family to gather, though our focus is increasingly on the Home Churches.

The recent refurbishment of part of the site has enhanced the use of the buildings - and the potential for income generation - by making more convenient space for hosting events of other Christian ministries and local organisations or businesses, provided the use is consistent with our work as a Christian church. We are seeking to work with other organisations so the buildings serve the needs of people in the city, particularly the more vulnerable or marginalised. The 'Cup of Joy' café is becoming a place people of all backgrounds are welcomed, community and relationships are developed and some of the marginalised in the city find help and advice.

The Prayer Hub is now available 24/7, as a result the refurbishment, and is conveniently accessed through a secure entrance from outside without needing to pass through other areas. This supplements the online Prayer Hub, with participants staying connected by use of social media (the All Nations app), which is open to other churches connected with the wider All Nations Movement. We acknowledge with gratitude the considerable sacrifice on the part of many who participate in this prayer ministry, which is a significant underpinning of the life of the church and wider Movement.

The Charity has also operated the wider ministry of All Nations Movement, a relational network of churches and leaders who wish to belong to the All Nations family. This has continued to grow in scale and importance. Fuel the Fire events continue to take place in a number of regional locations around the UK and in the USA. The other opportunities for leaders and pastors to share together personally in small groups have continued online because of the geographical spread, which now includes several places in Poland, and potentially other continental European locations, as well as the USA and UK. The number making contact continues to grow.

The operations of All Nations Movement, a Charitable Incorporated Organisation, were transferred to the charity at the beginning of the year under review, as noted in last year's Report, to simplify the structure and sharing of resources. The Charity Commission is in the process of winding up that CIO. Donations to the Movement are accounted for separately within the charity to ensure all funds are used appropriately where given for designated purposes.

Public Benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit "Charities and Public Benefit."

Members of All Nations have been encouraged to show Christian compassion by helping neighbours with particular needs. This has been done mainly through Home Churches, but some initiatives have been organised involving volunteers from across the church. Other churches connected with the Movement have similarly been encouraged to show compassion and to serve needs in their local communities. It is heartening to see different churches engaging in different ways, reflecting the diversity of their communities and the skills and experience of members.

The Wolverhampton site is made available to local organisations as well as the Church's direct care of those in the communities around. Local communities and the individuals who make up local communities are being helped in various ways, through prayer and the various pastoral and training ministries, youth clubs and activities addressing particular groups. The opening of the café in the premises has further enhanced the opportunities to serve members of various communities in the city.

Charitable Activities

Introduction

For the first time I am reporting on All Nations Church and All Nations Movement, both operated through the same charity.

Our vision and values remain unchanged and apply to both the Church and the Movement, but the way we work them out in practice is changing.

I am grateful to God and to the many volunteers and staff engaged in either or both the Church based in Wolverhampton and the wider Movement. Much of their hard work goes relatively unnoticed but is of great importance.

ALL NATIONS CHURCH

Public worship, prayer and preaching

We continue with our pattern of meeting together at the Temple Street premises on two Sunday mornings each month while placing increased emphasis on the home churches around the city. Some of these are located further afield and some are not in homes but in other convenient places in local communities; additionally Cafe Church happens in the Cup of Joy café at Temple Street).

Report of the Trustees
for the Year Ended 30 September 2024

I have previously reported on our move towards being a family of related home churches and away from the historic focus on public meetings on Sundays and some conference events. We continue to value opportunities for larger meetings as a context for encountering God's presence in worship and prayer, preaching and news updates. The reason for putting emphasis on small groups, however, is so that discipleship can be worked out in local neighbourhoods through strong relationships. We are therefore making a priority of training as many of our members as possible in being and speaking Good News to neighbours, work colleagues and others we come into contact with.

Home Churches

We are not so much following a new model of church as seeking to be a disciple-making family and to release all members of the church to function in their spiritual and natural gifts. So we continue to pursue our vision to empower Home Churches as local congregations, typically small enough in number to be able to gather in a home, to reach out to their neighbourhoods and other social networks.

We aim to rediscover what New Testament Christianity might look like in our time and context:

- o communities of Jesus-followers expecting to see God move in places they live and work
- o small enough for people to know each other and be able to meet in homes
- o outward looking and hospitable: welcoming all who are spiritually curious to encounter Jesus
- o linked relationally with the wider Body of Christ
- o committed to making disciples and multiplying.

This is clearly a long term process of discovery and experiment, but we seek to be wise in how we move forward, frequently re-affirming the vision and helping members engage with it. We are keen to help people make this transition and so continue in an unhurried way.

Youth

The youth work continues to flourish, gathering on the site for a mix of relationship building through fun events and games and prayer and worship. Among older teenagers and young adults we are actively developing Home Churches centred on particular age groups. We do not want groups to be exclusive but we recognise the importance of specific focus and peer support.

I am encouraged that many young people continue to serve in wider church life, including leading worship and facilitating services. We also value the relational connections between younger and older members of the church for the benefit of all. Above all I am encouraged by the passion for prayer and wholehearted discipleship I see in the young people and am grateful for the commitment and example of those who lead the youth work.

Campuses

As previously noted, our prime focus is on Home Churches. However we retain certain campuses or congregations within All Nations Church.

The campus focused on people with learning disabilities continues to build community and draw out the gifts of this group of people. They have great gifts as well as particular challenges. We also continue to facilitate specific language congregations, currently for Punjabi, Cantonese and Mandarin speakers, but would like to be able to facilitate one or two other specific language groups.

Community outreach

Many of the Home Churches are active in serving needs in their neighbourhoods in different ways. Also as a whole church we have been able to touch the lives of people with particular needs through direct action or partnering with the local authority and some local charities to provide volunteer time and financial support. It is a high priority for us to be faithful to Jesus in caring for the poor and marginalised.

All Nations Christian Centre
(Wolverhampton)

Report of the Trustees
for the Year Ended 30 September 2024

I want to pay tribute to the selfless and tireless efforts of many in All Nations in serving in these ways. We will continue to explore how we can partner with local authorities and other organisations.

Buildings

The refurbished facilities are more flexible and suitable both for our own uses and for other community groups and charities hiring them. We aim to make more use of the premises in Wolverhampton to serve the wider local communities and by letting space to local organisations and companies for uses consistent with our values as a Christian church.

Connect Wolverhampton

We continue to make a priority of playing our part in developing unity in the wider Body of Christ. This is particularly seen through supporting the work of Connect which brings together leaders of many local churches for fellowship and arranges joint prayer or outreach events.

Mission

We are seeking to increase our fruitfulness in fulfilling the Great Commission locally and globally. Efforts have been focused on encouraging, equipping and facilitating disciple makers and compassion and justice work locally and in various places where there are people wanting to connect with the All Nations family, including Eastern Europe and Asia where there are particular needs.

Teams in All Nations Church

I am very grateful to my wife Esther who has shared the Senior Leader's responsibilities with me increasingly over the last few years. I am also very grateful to our Leadership team and Home Church Leaders in All Nations Church. They continue to do an outstanding job of supporting us in clarifying vision/direction and developing/mentoring leaders. Our team of elders comprises a number of men and women of spiritual maturity available to any members of the congregation with particular concerns or needs and are a valuable resource of spiritual wisdom. We do not see this team as part of the governance of the church in giving leadership and direction, but it is important for governance in the wider sense of enhancing our open culture.

We are blessed with mature, spiritual people in these teams and other volunteers in the church, who have in many instances given sacrificially of themselves and their time to serve the needs of others.

The Trustees also provide a vital service of overseeing the legal and financial aspects of the church and bring wide experience to church business as well as a prayerful and faith-filled approach.

Anyone may raise a concern with one of the elders or trustees and I am convinced that the easier it is for concerns to be expressed, and escalated if necessary, the less likely it is that the process will be needed.

Staff and Volunteers

I am very grateful for all the hard work of volunteers and staff that have made possible all our outreach, discipleship, worship and service to so many people. We aim to raise up teams of volunteers for all aspects of church life and to keep the paid staff to the minimum required, where needed for particular skills or to release particular ministry gifts. All our past and current, paid and volunteer staff are committed to the vision and work extremely hard to fulfil it. I want to express heartfelt thanks to them all.

ALL NATIONS MOVEMENT

Apostolic Hubs and a 'movement of movements'

The family of churches, networks and ministries connected with All Nations continues to develop and as we have been able to clarify the purpose and nature of the Movement we have expanded the number of leadership teams.

We are seeking to build these connections on the basis of relationship rather than as an organisation and in one sense it is becoming clearer that the family is a movement of movements, with some independent networks or families being closely identified together. This is hard to put into clear language as we feel we are exploring what it means to be relationally connected but not necessarily using the same branding or having any organisational connection.

As previously noted, our medium to long term aim is to encourage the development of certain churches relating to the All Nations Movement to become "apostolic hubs," with a vision and calling to plant other churches locally and across the world.

I continue to be encouraged that a number of those exploring links with the family have varying theological perspectives and backgrounds, as we value unity in Christ highly as part of our preparation for revival.

For those wanting to connect with the All Nations family and commit to shared vision and culture, we have a number of online "huddles" or small groups for peer support and some input from me or members of one of the Movement teams. This structure is flexible and can be scalable as numbers increase. More important they have the potential to strengthen relational connections much more effectively than merely attending leaders' gatherings or conferences.

Leadership Teams

In place of the Apostolic team that worked with me to oversee the Movement, we now have a 'Kingdom Movement' gathering, a UK Team, a USA team and over time an emerging Polish team.

The Kingdom Movement gathering is not a team as such but a forum for people involved in leading their own movements or networks to share vision, to discern together what the Lord is emphasising to the church generally in these times and for some personal accountability one to another. We think of the whole Movement as a tribe comprising several different clans, each with a number of church families.

The regional teams are increasingly linking with churches and leaders who are part of the family. I meet regularly with the leaders of the regional teams and for the time being attend many of their team meetings, but our vision is for growth and my aim is to initiate teams that will develop healthily without my close involvement.

Leadership Development

The Leadership College serves both All Nations Church and the wider Movement. It continues our threefold approach to training of theological, practical and relational elements, so that we do not simply impart knowledge but address issues that arise in practice through small groups which provide a context for peer support and accountability. The key aim is to raise and equip Home Church leaders and to develop some emerging 'Ephesians 4:11' ministries. The core sessions are delivered online so that participants could be based in their own churches and contexts, but the small groups for peer support and processing the teaching together are a key element.

Other resources

Storehouse is growing as a resource of e-courses and other training or reference materials to serve the All Nations Movement and beyond. The financial commitment is considered well worth the benefit of disseminating teaching that reflects All Nations' culture and helps equip pioneers and others in making disciples who make disciples.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the financial position of the charity. Although there is a significant deficit in the year this is all related to restricted funds. The vast majority of the deficit reflecting the changes to the structure of the charity with the separation of satellite campuses into separate independent organisations.

This is also the reason for the fall in income during the year. These changes are also reflected in lower expenses.

The trustees have completed a significant review of the financial processes and expect that during 2025 the charity will see a stable financial position and improved management information.

Principal funding sources

The principal funding source of the charity is donations from congregation members

Reserves policy

The trustees have adopted a policy of seeking to establish and retain reserves equivalent to three months operating costs, to assist in managing risks of major adverse changes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 2 July 2007 and registered as a charity. The company is governed under its Articles of Association as amended by special resolution on 22 July 2010, which set out its objects and powers. In the event of the company being wound up members of the company are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

As set out in the Articles of Association persons may be admitted to membership of the Company provided that they:

- have by grace exhibited saving faith in the Lord Jesus Christ,
- have desired to worship and serve God in the context of the Statement of faith,
- are committed to promoting the Objects, and
- are nominated by the Senior Minister and approved by the majority of the members.

Friends and Associates of the Company may also be appointed by the directors if they think they are fit to be admitted. Friends and Associates do not have the right to speak or vote at general meetings of the Company.

The directors of the Company are the charity Trustees. The Board of Directors comprises the Senior Minister of the Church, together with such persons as the Senior Minister nominates and the directors appoint. A minimum of three directors should serve on the Board. Directors are not required to retire by rotation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Senior Pastor, Steve Uppal, retains oversight of all church matters, but works with and is accountable to the Trustees and Leadership Team.

Trustees meet formally, usually four times a year, to discuss all financial and legal matters concerning the charity but they also have regular dialogue in conversation and by email. The Trustees are Steve Uppal (Senior Pastor), Toyese Anifalaje, Angela Foster, Bethany Milne, Israel Moyo and Chris Horton (Chairman and Company Secretary).

The Leadership Team are the Senior Pastor, Tom and Bethany Milne, Andrew and Marcia Mumo, Josh and Susie Raybould, Gary and Hannah Worrall and Esther Uppal. They oversee and lead all spiritual matters relating to the Church. The small team of paid staff are led by Andrew Mumo, the Hub Pastor. Together they facilitate and implement the Leadership Team's strategic direction through taking responsibility for:

Management of volunteers and interns in key areas providing infrastructure for the church's activities

Health and Safety

Buildings and plant

Administration and smooth running of the office to facilitate the vision of All Nations Church and Movement

Media and Communications

Business activities and contracts - including developing revenue from conference activities

Events - Sunday meetings, conferences and any other meetings or events in the life of All Nations Church or Movement

Financial management

Compliance with legal and regulatory requirements

The team of Elders comprises people recognised as having spiritual maturity and life experience who are available to advise leaders and others on request. They are free to raise any concerns with leadership or trustees and members of the church may raise any concerns with any of the team of elders. By seeking to create a culture of openness and providing several ways for any concerns or issues to be raised we believe governance is enhanced and the whole church is able to function better in line with the New Testament examples.

Induction and training of new trustees

Trustees are usually active members of All Nations Church but are encouraged to familiarise themselves with the Company's policies and operations and also with Charity Commission guidance. The Company Secretary provides advice on governance and the staff team provide information as needed.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees review the major risks to which the charity is exposed and strategies are developed to mitigate these risks. The Trustees are aware of the risks associated with the scale of the premises owned, particularly in a city centre location and the loan finance secured on the land. They have also considered the risks associated with transition to becoming a network of Home Churches and the inevitable disruption.

Internal risks are minimised by attention to an open culture in line with the All Nations values and the implementation of proper processes and procedures. These procedures are regularly reviewed to ensure they remain appropriate.

The trustees have adopted a policy of seeking to establish and retain reserves equivalent to three months operating costs, to assist in managing risks of major adverse changes.

All Nations Christian Centre
(Wolverhampton)

Report of the Trustees
for the Year Ended 30 September 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06298283 (England and Wales)

Registered Charity number
1123880

Registered office
All Nations Christian Centre
Temple Street
Wolverhampton
West Midlands
WV2 4AQ

Trustees
A Anifalaje Company Director
A L Foster Project Manager
C J Horton Retired General Counsel
I Moyo Signal And Telecoms Technician
S Uppal Minister Of Religion
B Milne (appointed 30.4.25)

Company Secretary
C J Horton

Independent Examiner
Richard Ashmore
Altus Business Consulting Ltd
88-89 High Street
Wordsley
Stourbridge
West Midlands
DY8 5SB

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:

C J Horton - Trustee

Independent Examiner's Report to the Trustees of
All Nations Christian Centre
(Wolverhampton)

Independent examiner's report to the trustees of All Nations Christian Centre (Wolverhampton) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is 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.

Richard Ashmore
The Institute of Chartered Accountants in England and Wales

Altus Business Consulting Ltd
88-89 High Street
Wordsley
Stourbridge
West Midlands
DY8 5SB

18 June 2025

All Nations Christian Centre
(Wolverhampton)

Statement of Financial Activities
for the Year Ended 30 September 2024

		Unrestricted funds	Restricted funds	30.9.24 Total funds	30.9.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		626,850	56,587	683,437	893,068
Charitable activities					
Corporate Worship		13,859	10,516	24,375	44,774
Other trading activities	2	1,010	15,126	16,136	15,401
Investment income	3	10,355	-	10,355	5,904
Other income		-	-	-	8,000
Total		<u>652,074</u>	<u>82,229</u>	<u>734,303</u>	<u>967,147</u>
EXPENDITURE ON					
Raising funds	4	12,639	87,231	99,870	87,498
Charitable activities					
Corporate Worship		169,585	47,212	216,797	374,532
Administration		388,105	111,471	499,576	407,970
Other		3,030	227,827	230,857	60,790
Total		<u>573,359</u>	<u>473,741</u>	<u>1,047,100</u>	<u>930,790</u>
NET INCOME/(EXPENDITURE)		78,715	(391,512)	(312,797)	36,357
Transfers between funds	16	<u>22,679</u>	<u>(22,679)</u>	<u>-</u>	<u>-</u>
Net movement in funds		101,394	(414,191)	(312,797)	36,357
RECONCILIATION OF FUNDS					
Total funds brought forward		604,728	1,107,674	1,712,402	1,676,045
TOTAL FUNDS CARRIED FORWARD		<u><u>706,122</u></u>	<u><u>693,483</u></u>	<u><u>1,399,605</u></u>	<u><u>1,712,402</u></u>

The notes form part of these financial statements

All Nations Christian Centre
(Wolverhampton)

Balance Sheet
30 September 2024

		Unrestricted funds	Restricted funds	30.9.24 Total funds	30.9.23 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	642,922	1,616,846	2,259,768	2,367,294
CURRENT ASSETS					
Stocks	11	4,326	-	4,326	2,328
Debtors	12	25,537	-	25,537	157,428
Cash at bank		46,913	29,193	76,106	408,966
		<u>76,776</u>	<u>29,193</u>	<u>105,969</u>	<u>568,722</u>
CREDITORS					
Amounts falling due within one year	13	(13,576)	(28,306)	(41,882)	(111,627)
NET CURRENT ASSETS		<u>63,200</u>	<u>887</u>	<u>64,087</u>	<u>457,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		706,122	1,617,733	2,323,855	2,824,389
CREDITORS					
Amounts falling due after more than one year	14	-	(924,250)	(924,250)	(1,111,987)
NET ASSETS		<u>706,122</u>	<u>693,483</u>	<u>1,399,605</u>	<u>1,712,402</u>
FUNDS	16				
Unrestricted funds				706,122	604,728
Restricted funds				693,483	1,107,674
TOTAL FUNDS				<u>1,399,605</u>	<u>1,712,402</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

All Nations Christian Centre
(Wolverhampton)

Balance Sheet - continued
30 September 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:

C J Horton - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23 as restated
	£	£
Shop income	-	80
Book Sales	5,585	9,570
Merchandise sales	2,171	2,938
Other Trading Activities	106	252
Café Income	954	2,561
A N Leadership College	7,320	-
	<u>16,136</u>	<u>15,401</u>

3. INVESTMENT INCOME

	30.9.24	30.9.23 as restated
	£	£
Rents received	10,211	5,179
Deposit account interest	144	725
	<u>10,355</u>	<u>5,904</u>

4. RAISING FUNDS

Investment management costs

	30.9.24	30.9.23 as restated
	£	£
Support costs	<u>81,417</u>	<u>65,390</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.24	30.9.23 as restated
	£	£
Depreciation - owned assets	112,801	61,036
Other operating leases	6,729	6,937
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.24	30.9.23 as restated
	£	£
Trustees' salaries	53,007	51,042
Trustees' social security	5,050	5,832
Trustees' pensions paid	1,544	1,535
	<u> </u>	<u> </u>
	<u>59,601</u>	<u>58,409</u>

Trustees' expenses

During the year expenses incurred in performance of trustee duties were reimbursed to:

Chris Horton	£120
Pastor Steve Uppal	£618

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.24	30.9.23 as restated
Staff	14	15
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	757,993	135,075	893,068
Charitable activities			
Corporate Worship	4,573	40,201	44,774
Other trading activities	2,893	12,508	15,401
Investment income	4,397	1,507	5,904
Other income	8,000	-	8,000
Total	<u>777,856</u>	<u>189,291</u>	<u>967,147</u>
EXPENDITURE ON			
Raising funds	5,687	81,811	87,498
Charitable activities			
Corporate Worship	270,381	104,151	374,532
Administration	371,360	36,610	407,970
Other	7,320	53,470	60,790
Total	<u>654,748</u>	<u>276,042</u>	<u>930,790</u>
NET INCOME/(EXPENDITURE)	123,108	(86,751)	36,357
Transfers between funds	(233,201)	233,201	-
Net movement in funds	<u>(110,093)</u>	<u>146,450</u>	<u>36,357</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	714,821	961,224	1,676,045
TOTAL FUNDS CARRIED FORWARD	<u><u>604,728</u></u>	<u><u>1,107,674</u></u>	<u><u>1,712,402</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

9. PRIOR YEAR ADJUSTMENT

The financial statements for the year ended 30th September 2023 had no charge for depreciation included and therefore the prior year has been restated to include the correct depreciation charge.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 October 2023	2,212,652	504,754	272,226
Additions	-	5,275	-
	<hr/>	<hr/>	<hr/>
At 30 September 2024	2,212,652	510,029	272,226
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2023	397,434	7,568	240,664
Charge for year	44,253	51,003	10,521
	<hr/>	<hr/>	<hr/>
At 30 September 2024	441,687	58,571	251,185
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2024	1,770,965	451,458	21,041
	<hr/>	<hr/>	<hr/>
At 30 September 2023	1,815,218	497,186	31,562
	<hr/>	<hr/>	<hr/>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2023	50,065	30,367	3,070,064
Additions	-	-	5,275
	<hr/>	<hr/>	<hr/>
At 30 September 2024	50,065	30,367	3,075,339
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2023	31,892	25,212	702,770
Charge for year	5,172	1,852	112,801
	<hr/>	<hr/>	<hr/>
At 30 September 2024	37,064	27,064	815,571
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2024	13,001	3,303	2,259,768
	<hr/>	<hr/>	<hr/>
At 30 September 2023	18,173	5,155	2,367,294
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

11. STOCKS

	30.9.24	30.9.23 as restated
	£	£
Stocks	4,326	2,328
	<u> </u>	<u> </u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23 as restated
	£	£
Other debtors	25,537	157,428
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23 as restated
	£	£
Bank loans and overdrafts (see note 15)	28,306	27,255
Social security and other taxes	5,307	565
Other creditors	-	80,509
Pension control account	1,004	3,298
Accruals and deferred income	7,265	-
	<u> </u>	<u> </u>
	41,882	111,627
	<u> </u>	<u> </u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.24	30.9.23 as restated
	£	£
Bank loans (see note 15)	924,250	1,111,987
	<u> </u>	<u> </u>

15. LOANS

An analysis of the maturity of loans is given below:

	30.9.24	30.9.23 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	1,394
Bank loans	28,306	25,861
	<u> </u>	<u> </u>
	28,306	27,255
	<u> </u>	<u> </u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	28,306	28,001
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	84,918	98,158
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

15. LOANS - continued

	30.9.24	30.9.23 as restated
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	811,026	985,828

16. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	604,728	57,709	43,685	706,122
Chinese Congregation Fund	-	(24,691)	24,691	-
Events	-	6,606	(6,606)	-
Punjabi Congregation Fund	-	56,830	(56,830)	-
Stafford Church Plant	-	(17,739)	17,739	-
	<hr/> 604,728	<hr/> 78,715	<hr/> 22,679	<hr/> 706,122
Restricted funds				
Building Fund	865,573	(186,551)	748	679,770
Reach	255	(5,709)	7,624	2,170
Spiwe	6,482	-	(6,482)	-
Straits Community Church	111,113	(217,714)	106,601	-
Whitmore Reans Community Project	10,328	(94)	1,309	11,543
Movement	104,561	19,691	(124,252)	-
Grace	9,362	(1,135)	(8,227)	-
	<hr/> 1,107,674	<hr/> (391,512)	<hr/> (22,679)	<hr/> 693,483
TOTAL FUNDS	<hr/> <hr/> 1,712,402	<hr/> <hr/> (312,797)	<hr/> <hr/> -	<hr/> <hr/> 1,399,605

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	566,111	(508,402)	57,709
Chinese Congregation Fund	1,823	(26,514)	(24,691)
Events	6,728	(122)	6,606
Punjabi Congregation Fund	72,483	(15,653)	56,830
Stafford Church Plant	4,929	(22,668)	(17,739)
	652,074	(573,359)	78,715
Restricted funds			
Building Fund	9,792	(196,343)	(186,551)
Reach	16,712	(22,421)	(5,709)
Straits Community Church	1	(217,715)	(217,714)
Whitmore Reans Community Project	-	(94)	(94)
Movement	55,724	(36,033)	19,691
Grace	-	(1,135)	(1,135)
	82,229	(473,741)	(391,512)
TOTAL FUNDS	734,303	(1,047,100)	(312,797)

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	714,821	123,108	(233,201)	604,728
Restricted funds				
Building Fund	796,982	(83,690)	152,817	866,109
Reach	1,576	(16,755)	15,434	255
Spiwe	14,703	(3,049)	(5,172)	6,482
Straits Community Church	119,263	(8,418)	(268)	110,577
Whitmore Reans Community Project	12,058	1,107	(2,837)	10,328
Movement	-	24,054	80,507	104,561
Grace	16,642	-	(7,280)	9,362
	961,224	(86,751)	233,201	1,107,674
TOTAL FUNDS	1,676,045	36,357	-	1,712,402

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	777,856	(654,748)	123,108
Restricted funds			
Building Fund	52,703	(136,393)	(83,690)
Reach	3,722	(20,477)	(16,755)
Spiwe	9,838	(12,887)	(3,049)
Straits Community Church	10,458	(18,876)	(8,418)
Whitmore Reans Community Project	1,754	(647)	1,107
Movement	110,816	(86,762)	24,054
	189,291	(276,042)	(86,751)
TOTAL FUNDS	967,147	(930,790)	36,357

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	714,821	180,817	(189,516)	706,122
Chinese Congregation Fund	-	(24,691)	24,691	-
Events	-	6,606	(6,606)	-
Punjabi Congregation Fund	-	56,830	(56,830)	-
Stafford Church Plant	-	(17,739)	17,739	-
	714,821	201,823	(210,522)	706,122
Restricted funds				
Building Fund	796,982	(270,241)	153,565	680,306
Reach	1,576	(22,464)	23,058	2,170
Spiwe	14,703	(3,049)	(11,654)	-
Straits Community Church	119,263	(226,132)	106,333	(536)
Whitmore Reans Community Project	12,058	1,013	(1,528)	11,543
Movement	-	43,745	(43,745)	-
Grace	16,642	(1,135)	(15,507)	-
	961,224	(478,263)	210,522	693,483
TOTAL FUNDS	1,676,045	(276,440)	-	1,399,605

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,343,967	(1,163,150)	180,817
Chinese Congregation Fund	1,823	(26,514)	(24,691)
Events	6,728	(122)	6,606
Punjabi Congregation Fund	72,483	(15,653)	56,830
Stafford Church Plant	4,929	(22,668)	(17,739)
	<hr/>	<hr/>	<hr/>
	1,429,930	(1,228,107)	201,823
Restricted funds			
Building Fund	62,495	(332,736)	(270,241)
Reach	20,434	(42,898)	(22,464)
Spiwe	9,838	(12,887)	(3,049)
Straits Community Church	10,459	(236,591)	(226,132)
Whitmore Reans Community Project	1,754	(741)	1,013
Movement	166,540	(122,795)	43,745
Grace	-	(1,135)	(1,135)
	<hr/>	<hr/>	<hr/>
	271,520	(749,783)	(478,263)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,701,450</u>	<u>(1,977,890)</u>	<u>(276,440)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

18. EXCEPTIONAL ITEM

The former Telford Campus became a separate legal entity at the 30th September 2023 and the exceptional item reflects the transfer of funds belonging to that site to that separate organisation.

All Nations Christian Centre
(Wolverhampton)

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	549,721	738,332
Gift aid	133,716	123,040
Legacies	-	31,696
	<hr/>	<hr/>
	683,437	893,068
Other trading activities		
Shop income	-	80
Book Sales	5,585	9,570
Merchandise sales	2,171	2,938
Other Trading Activities	106	252
Café Income	954	2,561
A N Leadership College	7,320	-
	<hr/>	<hr/>
	16,136	15,401
Investment income		
Rents received	10,211	5,179
Deposit account interest	144	725
	<hr/>	<hr/>
	10,355	5,904
Charitable activities		
Tutoring	-	200
Tickets & Events Income	24,246	40,997
Little Warriors income	129	156
Grants	-	3,421
	<hr/>	<hr/>
	24,375	44,774
Other income		
Council Tax Relief	-	8,000
	<hr/>	<hr/>
Total incoming resources	734,303	967,147
EXPENDITURE		
Other trading activities		
Catering Costs	11,553	6,437
Carried forward	11,553	6,437

This page does not form part of the statutory financial statements

All Nations Christian Centre
(Wolverhampton)

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23 as restated
	£	£
Other trading activities		
Brought forward	11,553	6,437
Merchandise Purchases	87	2,844
Publishing & Book Expenses	3,793	8,805
Trustee Book Royalties	3,019	4,022
Bank interest	1	-
	<hr/>	<hr/>
	18,453	22,108
 Charitable activities		
Trustees' salaries	53,007	51,042
Trustees' social security	5,050	5,832
Trustees' pensions paid	1,544	1,535
Wages	243,958	207,877
Social security	13,308	8,778
Pensions	3,964	3,708
Equipment Hire	6,729	6,937
General Expenses	-	4,686
Chinese Tutoring Costs	-	262
Little Warriors Costs	567	104
Community Grocery	2,269	10,216
Advertising & Promotion	22,877	-
Grants to institutions	7,051	18,455
	<hr/>	<hr/>
	360,324	319,432
 Other		
Other Professional services	2,329	1,120
Office General Admin Expenses	701	7,329
Project Management Fee	10,112	52,341
	<hr/>	<hr/>
	13,142	60,790
 Support costs		
Management		
Telephone	7,872	7,546
Postage and stationery	1,413	792
Payment Platform Fee	4,884	4,683
General Expenses	28,247	64,143
Events Gifts	48,640	52,814
Frontline Expenses	1,103	6,284
Event Staff Costs	2,768	3,459
Events Training	250	266
Ministry	2,884	21,625
Carried forward	98,061	161,612

This page does not form part of the statutory financial statements

All Nations Christian Centre
(Wolverhampton)

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23 as restated
	£	£
Management		
Brought forward	98,061	161,612
Freehold property	44,253	44,253
Improvements to property	51,003	-
Plant and machinery	10,521	10,521
Fixtures and fittings	5,172	4,543
Computer equipment	1,852	1,718
	<hr/>	<hr/>
	210,862	222,647
Finance		
Insurance	14,016	9,276
Bank charges	2,878	6,750
Travel & Meals	6,299	8,400
	<hr/>	<hr/>
	23,193	24,426
Information technology		
IT Costs	16,606	36,330
Subscriptions	12,858	1,203
	<hr/>	<hr/>
	29,464	37,533
Human resources		
Rates and water	-	2,345
Cleaning	9,463	7,625
Routine Maintenance	7,753	14,833
Rent	144	41,010
Facilities	251	773
Facilities - utilities	30,827	50,366
Facilities - security	3,824	3,551
	<hr/>	<hr/>
	52,262	120,503
Other		
Bank Charges	-	90
Bank Charges	-	19
Mortgage Charge	81,417	65,390
	<hr/>	<hr/>
	81,417	65,499
Governance costs		
Accountancy and legal fees	40,268	57,852
Exceptional items	217,715	-
	<hr/>	<hr/>
	257,983	57,852

This page does not form part of the statutory financial statements

All Nations Christian Centre
(Wolverhampton)

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23 as restated
	£	£
Total resources expended	1,047,100	930,790
Net (expenditure)/income	(312,797)	36,357

All Nations Christian Centre
(Wolverhampton)

Contents of the Financial Statements
for the Year Ended 30 September 2024

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 22
Detailed Statement of Financial Activities	23 to 26