

**Company Registration No. 06569927**  
**Charity Registration No. in England and Wales 1124541**  
**Charity Registration No. in Scotland SC047326**

**ANDREW WOMMACK MINISTRIES - EUROPE**

**Annual Report and Financial Statements**

**Year ended 30 June 2022**

# **ANDREW WOMMACK MINISTRIES - EUROPE**

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## **ANDREW WOMMACK MINISTRIES - EUROPE**

### **COMPANY INFORMATION**

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#### **COMPANY REGISTRATION NUMBER**

06569927

#### **CHARITY REGISTRATION NUMBER**

1124541

#### **CHARITY REGISTRATION NUMBER IN SCOTLAND**

SC047326

#### **TRUSTEES AND DIRECTORS**

A Wommack  
J Wommack  
J Donnelly (Chair)  
K Gruber  
B Epperhart  
M Pickett

#### **MANAGING DIRECTOR AND COMPANY SECRETARY**

D Burns

#### **REGISTERED OFFICE**

Grace International Centre  
Leamore Lane  
Walsall  
WS2 7PS

#### **AUDITOR**

Mazars LLP  
First Floor  
2 Chamberlain Square  
Birmingham  
B3 3AX

#### **BANKERS**

Barclays Bank plc  
The Bridge  
Walsall  
WS1 1LR

Ulster Bank plc  
37 High Street  
Carrick Fergus  
Co Antrim  
BT38 7AN

Lloyds Bank plc  
121-125 High Street  
Bloxwich  
Walsall  
WS3 3JG

Bank of Scotland  
27 Marchfield Avenue  
Dumfries  
Dumfriesshire  
DG1 1GQ

#### **SOLICITORS**

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES

**REPORT OF THE TRUSTEES**

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The trustees present their report and accounts for the year ended 30 June 2022.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

**Structure, governance, and management**

Andrew Wommack Ministries - Europe (AWME) is a company limited by guarantee and has no share capital. The governing document of the company is the Articles of Association (as amended on 12 July 2016 and special resolution dated 26th January 2022). AWME was Incorporated on 18 April 2008 in England and Wales.

In view of the establishment and expansion of other Andrew Wommack Ministry Offices in Europe, the primary focus of the Charity is the region of the United Kingdom of Great Britain and Northern Ireland.

The trustees, who are also the directors for the purpose of company law, and who also served during the year are listed on page 1. The trustees, who are also the directors for the purpose of company law, and who served during the year are listed on page 1.

The current trustees have the power to appoint new trustees who are chosen from people already well known to the charity. All new trustees are required to follow an induction programme approved by the board and they, as well as existing board members, can access external training courses, seminars, and workshops. The Company Secretary will also take regular external training courses.

There is an annual review of remuneration for the key management staff undertaken by the Board and set accordingly. As a benchmark for this setting of salaries, we observe the remuneration in other comparable charities, other Christian organisations, as well as considering the current financial situation of the Charity.

**Relationship with other charities**

The Charity has a very close working relationship with Andrew Wommack Ministries Incorporated in the USA. Andrew Wommack Ministries Incorporated (AWMI) agreed for the Charity to have the right to use the names, logos and other intellectual property of AWMI. This includes the right to use these in the form of teaching, printing, production and sale of all materials in formats such as books, CD, DVD, USB teachings, study guides, all Charis Bible College teaching materials, through a licensing agreement.

The Charity also supports other charities, outreaches, local evangelism, and Bible study groups in the United Kingdom and worldwide.

**Public Benefit**

The trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance 'The Advancement of Religion for the Public Benefit' as amended and consider that the Public Benefit test has been met.

**Objectives and policies**

The Charity "Andrew Wommack Ministries – Europe" exists to advance the Christian faith for the benefit of the public and serves the public by providing the teaching on the Gospel of Jesus Christ to anyone and everyone, regardless of their ability to pay. Methods employed include distribution of written materials in form of books and other formats, audio CD, DVD, USB; conferences and meetings and a website, along with other internet media and television programmes on Christian broadcasting channels through AWMI.

It is a continuing long-term objective of Andrew Wommack to give free access to his teachings. Any household may request up to 12 CDs per calendar month, from an extensive catalogue, without any charge. Free downloads from the same catalogue can also be accessed via the website [www.awme.net](http://www.awme.net).

The Charity in the financial year had five Charis Bible Colleges – in Belfast, Dewsbury, Dumfries, Exeter, and Walsall, and a Distance Education programme where tuition fees are charged for courses. The Belfast College ceased operations in August 2022. It is intended to continue an outreach work in N. Ireland through Charis Bible Studies and pastoral relations activities.

**Review of development, activities, and achievements, including plans for future periods**

The continuance of the global pandemic Covid-19 affected the charity throughout the financial year until February 2022. This continued the need to monitor ongoing government measures and restrictions and adapting to these accordingly. Like society, we faced some staffing hurdles due to isolation requirements, staff working from home, social distancing measures, event postponements etc, however, all of these were successfully overcome, and our operations continued as usual. The charity remained highly vigilant continuing with its ongoing contingency planning to ensure all staff had sufficient equipment, software, and telecommunications abilities to continue to work, either on site or off site. February

**REPORT OF THE TRUSTEES**

2022 brought the long-awaited lifting of the emergency Covid-19 measures and a majority of the staff returned to the building, with some remaining to work in a hybrid way until the end of the financial year.

All our bible colleges operated onsite as this was allowed under the government guidance. The plans and working from home guidance were ready for potential further restrictions and lockdowns, but, thankfully, these were not required. The communication with staff regarding restrictions, self-isolating advice and working arrangements were ongoing via announcements, staff and team meetings, and emails/zoom calls.

As during the previous financial year, several of the planned onsite in person events were again cancelled, including our annual Ministers Conference (October 2021). At a time of the decision regarding the annual Grace and Faith conference, which was due to be held in the beginning of June 2022, the restrictions were still place both in the UK and USA, and the conference was cancelled for the 3rd year in a row, resulting a cancellation fee by Telford International Centre. This affected both our income and expenses somewhat and is reflected in our accounts. We did manage to offer some livestream events instead but both with reduced income and expenditures as a result.

Our Charis Bible Colleges were able to send students to predominantly UK-based mission trips from February 2022. The Dewsbury college was able to send one mission trip to South Africa in April 2022. Our bible colleges continued with last year's practice and facilitated some Zoom missions' training outreaches to overseas people, such as in Hong Cong, Malaysia, Philippines, and Canada. Since the end of the restrictions, we were able to hold some on-site events, such as Charis Open Days with John Donnelly, Healing is Here with Cecil Paxton and several summer schools in all the current college locations.

The income of the charity has remained very stable since the pandemic began and the ministry continued to uphold the decision not to participate in the government furlough scheme to subsidise staff salaries in the financial year. The charity did not make anyone redundant due to the pandemic. The staff received 2 pay rises over the last financial year, the first one in January 2022 and the second in March 2022, with the rise of 2.5% each time, totalling 5%. The staff have retained a healthy work ethic, a great attitude and continually demonstrated flexibility and resilience in adapting to a significantly changed societal, personal, and economic business environment. Our employee turnover rate over the financial year was only 11%. The average employee turnover rate in the UK is 15%.

The Charity does continue to seek to grow in its activities to advance the Christian faith through the faithful partnerships of an increasing number of people helping us to bring the Word of God to the public. We have throughout the year fulfilled many requests coming to us for prayer, Bible studies, participation in online conferences/seminars, teachings, and materials. The meeting of such needs as these will remain our focus in the future. We are looking forward to having our annual in person Ministers Conference in late October 2022, followed by the International Business Summit. We had a Partners Day onsite in July and recently celebrated 25 years of Charis Bible college in the U.K. onsite as well, both very well attended by supporters, partners and alumni of the ministry.

Although no further national lockdowns were introduced over the last financial year, the government's plan B was triggered in November 2021 for several weeks. This brought further need for our staff to work from home, restricted social gatherings, and to continue with Covid testing and self-isolations. The leadership team at the ministry worked closely with the board, ensuring the continuity of all business operations under any changing plans and restrictions. Risk assessments were monitored throughout the restrictions and updated based on changes introduced by the government. Lessons learned from previous pandemic years ensured smoothness of operations in all ministry areas from phonelines, finances, production to college and directors training provision. All staff now have laptops and software needed to work from home, should the need arise again at any time

Andrew Wommack's daily Gospel Truth programmes that air 5 days per week from Monday to Friday, continue to be broadcast by AWMI globally on God TV, Daystar, TBN and in the UK/Europe, among others, through Revelation TV. This outreach makes the work of the ministry potentially accessible to over 5 billion people worldwide.

The ministry presence on international social media platforms, maintained by the office in Colorado, are of increasing importance to our UK Charity. During the year, our international social media accounts continued to grow in reach with over 1,265,001 "followers" on Facebook, to over 74,048 followers on Twitter, over 226,073 on Instagram, and increased to over 212,000 subscribers on our YouTube channel. There are numerous hours of valuable content to watch and interact with on these platforms. Other social media streams such as Pinterest, and Vimeo maintain a smaller but growing number of followers. Conferences and daily Bible Studies by Andrew Wommack are being streamed live on Facebook, YouTube, and websites, such as Gospel Truth TV. These activities generate great interest for teaching resources, partnerships, and student applications for courses. The ministry has developed an online TV media platform called Gospel Truth TV: [www.gospeltruth.tv](http://www.gospeltruth.tv). This platform hosts many of our global conferences, daily bible studies programmes, Gospel Truth daily TV shows and other teachers of the Gospel. This will be increasingly used for online events alongside Facebook.

Our website, [www.awme.net](http://www.awme.net) received on average of 5,000 visitors and 16,000 page views each month, reading free articles, viewing TV programmes and finding out more about Charis Bible College programmes to study. Any visitors can choose to download free audio and video files, to purchase products in our online shop, as well as starting partnerships and making donations. All our website and social media channels are continually evaluated and developed as we seek to

**REPORT OF THE TRUSTEES**

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increase the availability of free teachings on the Gospel of grace through Jesus Christ on various platforms that are accessible to everyone.

Throughout the UK region, we continue to seek opportunities to minister the Gospel to those in need. We seek to deepen our relationship with our partner base, as well as ministers and churches, to share the vision of reaching out to people with the good news of the Gospel. We held our first onsite Partners Day for over three years onsite in July 2022 with 90 partners in attendance where we give an overview of ministry activities and praise reports, we had a time of fellowship, worship, prayer and encouragement. Another Partners Day is scheduled for November 2022.

Our annual Grace and Faith Conference was due to be held onsite at Telford International Centre in May 2022. As the global Covid-19 pandemic restrictions were still place at the time a decision was made earlier in the year, and the conference was cancelled, unfortunately for the 3rd year in the row. The UK ministry agreed with our American office (AWMI) and arranged for this event to be broadcast online on 27th May 2022. This brought increased collaboration between the American and UK offices. This event was broadcast on live stream via our UK website and Facebook pages. We interacted with the viewers through online text messages and comments sections, encouraging them to ask questions or request prayer as they desired. We extended our phonline service hours over this event to facilitate prayer ministry for those watching online.

Our annual Ministers' Conference was due to be held in our ministry headquarters in Walsall in October 2021. This was cancelled again due to further government Covid-19 restrictions. Instead, we livestreamed the US Ministers Conference to the UK ministers on a private channel over three evenings with guest ministers from the USA. Through the ministers' conferences, the charity seeks to support and equip local and national church leaders, pastors, missionaries, and other Christian leaders, by providing a forum for fellowship and networking, as well as offering a time of spiritual refreshment. This historically has always been well attended onsite and provides a great opportunity for the ministry to connect with increasing numbers of leaders and supporters in the body of Christ. Delegates have come from UK, Europe Asia, and Africa.

The first on-site conference after the start of the pandemic, Charis Open Days, was held in March 2022 in our Walsall campus with the chairman of the board, John Donnelly, the Managing Director Dominic Burns, alongside Charis staff ministering to the delegates. We were able to hold a Healing is Here Conference series with Cecil Paxton at the end of April/beginning of May across several UK college locations including Dumfries, Walsall and Exeter. These were very well attended with high numbers of delegates returning to onsite events which was encouraging as the demand is still there.

The charity internationally proactively reaches out to its partners and supporters via phone calls and by offering them free books for themselves and families/friends.

The Helpline we are operating, received 16,492 calls during the year, which averages 66 calls per working day. These calls included requests for prayer, with many people being helped to access the healing power of God for physical, emotional, and circumstantial difficulties, and others being encouraged through sharing the Word of God. Letters and emails for prayer requests, and questions, were prayed over, and many more people were helped and encouraged as our Encouragement department responded to all these differing questions. With all the necessary technological solutions in operation, our Helpline continues to work from home to receive late evening calls. This enables the main office to close at 5:30 pm whilst our teams continue to answer calls from home.

Throughout the financial year the charity supplied 10,610 products free of charge, mainly in form of CDs, but also in DVD and written formats. Almost every audio teaching in our catalogue is available for download from our website, making public access free and easy. E-books, books, study guides, CD, DVD albums, USBs and many other teaching products are available to be purchased on our website, both in English and other languages.

Many audio teachings can be downloaded for free from our website and to date the UK website regularly has on average of 7,000 downloads per month. In total this totals on average 100,000 items free of charge per year.

The World Outreach Translations Department continues to develop, increasing its translations support for other International AWM Offices and Charis Bible Colleges by providing translation and media services. Gospel Truth TV programming has been translated and then broadcast in Germany, Russia, Italy and France. The French office is growing and receiving both logistical and financial support from the UK operations. The French project is a continuing collaboration between multiple AWM offices, including France, Canada, South Africa, and the UK, which allows the ministry to serve and reach a large majority of the French speaking world. The UK World Outreach Translations Department is involved with facilitating the teams who are translating the Charis Curriculum into French and preparing for its launch in September 2022.

The UK Translations team supported the translators and translation requirements for the Grace and Faith conferences that were live streamed around the Globe, using television livestream platform incorporating Zoom technology. The department continues to manage and facilitate multiple new translation projects for Charis Bible College curriculum courses materials, and foreign book translations. The UK Translations Team currently works across 52 language groups;

**REPORT OF THE TRUSTEES**

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this includes 32 languages in book publications, 14 languages in Charis courses, 45 languages in study guides, and is also broadcasting Gospel Truth TV shows in 8 languages across the globe.

The ministry is going through an organisational restructure, making the ministry more sustainable, building teams, developing leaders and staff, and bringing further clarity in reporting lines and operations. The staff have embraced these changes very well, and the operation processes in the ministry have improved with staff being appraised of continuing developments as we move forward.

**Charis Bible College**

Our Charis Bible Colleges in Walsall, Belfast, Dewsbury, Dumfries, and Exeter had a good level of student attendance during the school year, with 166 students taking part in our college-based courses. Students attended both our day school and Hybrid programmes on campus throughout the financial year. The provision to join colleges online via Zoom platform was in place throughout the school year for those students who had to self-isolate due to Covid symptoms. Hybrid students continued to meet on two Saturdays per month for fellowship, live teaching, and discussion groups. We were greatly encouraged by the number of students enrolling in our courses and their commitment to studying the word of God.

A total number of 166 students celebrated their successful completion of our courses at the end of the school year in May 2022, with 50 students completing the first-year course, 66 graduating from the second-year course and 50 finishing the third-year leadership programme. We want the students to Find, Follow and Fulfil their relationship with God whilst attending the schools. Whilst the emphasis of our Year One class is laying foundations for a successful Christian life and sowing seeds for students to discover their gifts and God's calling on their life, our Year Two programme is more practically oriented and designed to prepare students to minister the gospel of Jesus Christ to others. With our Year Three class, we have developed a specific leadership programme which includes leadership and ministry training, as well as business and finance aspects of ministry. This helps in preparing our students for leadership positions in churches, business, workplaces in general and Christian enterprises and missions. Our students performed well in all aspects of the courses offered. Our Directors Training Programme had twenty students graduate from level 1 course, and four graduate from level two internship course. These courses are particularly for post third year graduates who desire to work for the ministry locally or be involved in working on new projects internationally.

Our Distance Education learning programme is offering several types of home-based courses, enabling students to study the first-year curriculum of Charis Bible College at their own pace from their home. Since May 2018, we are offering these life impacting teachings also on an i-pad tablet through an app called eCharis. We are also about to launch Charis Online and a few of our lapsed correspondence students have already transferred to this new format. We had 111 active students studying with Charis Bible College distance education during the year, with 21 students completing the course to date in 2022.

For pastors and ministers, AWMi has designed a special course entitled "Continuing Education for Ministers", giving participants an online access to a selected range of Charis Bible College courses. This course is offered as a scholarship for those ministers and pastors joining our international minister's association called the 'Association of Related Ministries International' (ARMI). This is administered from Colorado and open to UK applicants, some of whom have completed the course.

Charis Bible College UK maintains a website offering a unified design feature for all our UK campuses, with more online application functions to increase awareness for potential students and the public. It provides detailed information of our Bible College events, conferences, and the courses we offer in different locations throughout the UK.

The Board of the Charity intends to open further Charis Bible Colleges in the United Kingdom. To support this growth, a special Directors Training Programme (DTP) (Level 1) and Internship (Level 2) have been designed to train up and develop future leaders of new Charis Bible Colleges. These courses are run by the DTP Training Manager who is also helping to develop DTP programmes in other locations outside the UK. In the academic year 20 students completed the DTP level 1 and there were 4 students (non-staff members) who completed the DTP internship training. Level 1 is continual training in various leadership and ministry activities, level 2 is the supervised application of this training.

**Outlook**

We are already preparing options to host our Grace and Faith Conference in May 2023, which will be open to the public free of charge. We are hoping that there will be no further restrictions to consider. The preparations for the European Ministers' Conference onsite at Walsall office location at the end of October 2022 are ongoing. This will be a time of spiritual refreshment for church leaders and pastors and is normally very well attended. We are expecting an especially well attended event this year after livestream only events over the last 2 years of the pandemic. This is an important aspect of our ministry activities and support work to the body of Christ.

We will continue to promote our teaching materials and Charis Bible Colleges at other Christian conferences and events throughout the year as opportunities arise. We will utilise social media platforms for promoting the ministry and our materials.

**REPORT OF THE TRUSTEES**

We have four bible colleges starting in September 2022, and distance learning courses offering a variety of learning experiences, including onsite, and online options.

The trustees' aim is to increase the number of people who know about the charity and its work. To reach this goal, we will use different formats, media, and technology available to us. The trustees will consider new initiatives and activities to achieve and further the objectives of the charity. This coming year we are intending to offer our usual onsite conferences, but also online conferences livestreamed from Colorado to enable people as big variety of options to listen to a variety of teachings as possible. There will be a Global Ministers Conference broadcast from Colorado via live stream at the start of October 2022, which will be accessible via online platform to registered UK and European ministers.

It is of growing interest and importance to the trustees to reach more people with the gospel of Jesus Christ. Therefore, our ministry offering free resources through conferences, availability of teaching programmes on TV, internet sites, radio in some areas, as well as social media will continue. Access for the public to these teachings on the Word of God are still made available through our websites as they can be downloaded free of charge.

The charity launched a legacy programme in August 2018 as part of its funding activities, giving partners and friends of the ministry the opportunity to provide a long-lasting legacy in supporting the charity's endeavour to advance the Christian faith and reach more people to know and receive the life-transforming good news of the gospel of Jesus Christ. We think this will grow and develop further in the future.

The Board of the Charity always recognises the high importance of a well-trained, motivated staff force with a great team spirit to help achieve its objectives. We therefore undertake an annual staff salary and benefit reviews and have enrolled its staff in a workplace pension scheme with National Employment Savings Trust (NEST). Leadership trainings locally and from Colorado are made available for staff, and on the job training and suitable seminars from various agencies are being used to enhance the skill set of our employees. The majority of our staff have completed the DTP level 1 training course to develop their knowledge of the operations of the ministry and to build their leadership skills. Apart from a few remote workers, all staff have been phased back into onsite working.

**Fundraising**

The Charity is registered with the Fundraising Regulator, aware of its regulations and complies fully.

There have been no complaints in the year nor in the prior year.

**Financial review**

In this financial year the Charity achieved a surplus of £141,919 to be carried forward into the new financial year. Total income increased by 3% to £3,135,270; £2,642,117 related to general activities and £493,153 to restricted activities. Expected decreased student numbers, due to Covid, at Charis Bible College led to an expected decrease in tuition fees, while donations and partnership receipts increased over last years' income.

Total Expenditure for the year of £2,993,351 was an increase of 5% compared to the previous years' total of £2,855,985. The increased expenditure was mainly due to rising staff cost, general cost and maintenance cost to cover our expanded ministry outreach. £2,646,739 related to general activities and £346,612 to restricted activities.

The charitable funds at the year-end were £2,128,392 divided into general funds of £631,701, designated funds of £1,070,545 and £473,130 of restricted funds.

Both income and expenditure were affected by the ongoing pandemic with several larger annual events being cancelled, impacting both incomes normally generated and savings on expenditure not spent. Charis Bible College student mission trips were also affected and fundraising activities for those were kept to a minimum due to only domestic mission trips being a possibility. Inflation now continues to be a prime factor in expenses for both electricity and heating bills and the cost of general expenses are rising accordingly. It is possible this may have a knock-on effect in the current year with further expected increases to electricity, gas prices and other inflationary measures. The ministry is aware and planning cashflow process to accommodate these issues.

**Reserves**

In line with the Charity Commission guidelines, the Board of Trustees define the Charity's free reserves as unrestricted assets, excluding those held as fixed assets, which are available to the Charity and to be expended at the Trustees' discretion in furtherance of any of the Charity's objectives, but which have not yet been spent, committed, or designated.

The Board of Trustees confirm that the free reserves should be held at a minimum of £274,000 representing two months' salary, pension, and national insurance cost together with twelve months' payment obligations of long-term fixed commitments. At the end of the year free funds of £631,701 were available, which is more than consistent with the amount set as per the Charity's policy. Maintaining the level of free reserves will be a focus of the trustees for the current financial year.



### **Risk Management**

Business risks of the Charity have been identified and measures to cover these are in place. The risks brought by the global pandemic were identified and are risk assessed on an ongoing basis. All new policies and procedures have been reviewed and will continue to be reviewed by the Board. Due to the Covid-19 restrictions and Brexit causing some supply chain shortages and raising associated inflationary living costs we have been monitoring our income and expenditure very closely, identifying risks rising from these external circumstances and planning for contingencies. The contingency planning for all our operational activities throughout the charity has been ongoing. We will continue to scan the environment to risk assess, plan, adapt and change as required proactively as best we can.

A major risk to the Charity is consistently maintaining a good level of funding for its income to be sufficient to meet all its obligations. To mitigate this risk the Charity has built up a strong partner base with over 4,095 partners, increasing every year, who give financially to the cause of the Charity in support of its work. Further expansion of Charis Bible Colleges, and our distance education course options, with an increasing number of students will support incoming funds. The ongoing cost management systems with an approval procedure for expenditure items should help ensure the liquidity of the Charity to meet its obligations. Both our partnership income and donation levels remained constant, increasing slightly since the pandemic began to affect the UK economy, with onsite conferences and public events income been reduced due to their inability to take place because of restrictions. Through the financial year, thanks to the sustained support of our partners, the Charity did not put any staff on the government furlough scheme, nor did we require any staff members to become redundant due to the business environment from any pandemic impacts. We consider that the Charity has had a successful year in achieving the financial results that we have given the current global pandemic scenarios and inflationary challenges. We do expect at least the same levels of support in the coming year and will monitor our income and expenditure as we move forward.

At the start of the year, we identified training courses to help combat against any future cyber security risk due to the increased levels of cyber threats worldwide. To mitigate this risk, the ministry introduced the multifactor authentication for logins to AWME websites such as AWMPass, Staff Intranet, etc. We also put in place a separate cyber insurance policy with increased limits of liability and better coverage in case of any potential cyber-attacks against us. All staff went through an IT security training that will be conducted annually, going forward. This helps with security, phishing, scams and all-round knowledge of threat scenarios enabling us to remain vigilant. We have also approved a Change Management policy in relation to our Management Information Systems and updated our IT Policy again.

### **Statement of responsibilities**

The trustees, who are also the directors of Andrew Wommack Ministries – Europe for the purpose of company law, are responsible for preparing the Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- follow applicable accounting standards, subject to any material departures disclosed and explained in financial statements.
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Impact of Russian forces Entering Ukraine**

The beginning, and continuance, of the conflict in Ukraine during this financial year has affected the global economy with sharp fluctuations in both the price of gas and oil, with the ongoing geopolitical situation contributing towards the cost of living rises in most countries. This inflation had already been affected by the Covid global pandemic, and the conflict in Ukraine has added to this. In terms of expenses affecting our ministry operating budget, the ministry had

**REPORT OF THE TRUSTEES**

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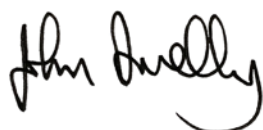
signed a new contract for both gas and electricity provision in January 2022. This was for a contract commencing on April 1<sup>st</sup> 2022 through Spring 2025 with locked in prices allowing us peace of mind in both these significant expense areas. As during the pandemic, the ministry has not yet, nor expects, to see a drop in donations nor partnerships from our supporters who could see their income affected by inflation. We have considered out a contingency plan if income was negatively affected by inflationary pressures and are aware of cost savings in expenses that we would make to offset those and retain a surplus in the financial year. As part of our ministry outreach with a desire to help those affected by the conflict the ministry donated £10,000 pounds to a Polish Charity called The Lighthouse Foundation, who used this gift to purchase a mini bus to bring supplies into Ukraine for those affected by the war, and also provide safe passage out into Poland. We will continue to observe impacts and make any necessary adjustments as required.

**Disclosure of information to the auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Report of the Trustees has been prepared in accordance with the special provisions within Part 15 and section 414B(b) of the Companies Act 2006, relating to small entities.

Approved by the trustees on 31<sup>st</sup> October 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'John Donnelly', with a stylized flourish at the end.

**Mr John Donnelly**  
**Chair of Trustees**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

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**Opinion**

We have audited the financial statements of Andrew Wommack Ministries – Europe (the ‘charity’) for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 30 June 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group’s and the parent charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005, regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

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In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

**Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation and fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group and the parent charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of the audit report**

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

*Ian Holder*

**Ian Holder (Senior Statutory Auditor)**

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Date: Jan 19, 2023

**ANDREW WOMMACK MINISTRIES - EUROPE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30 JUNE 2022**

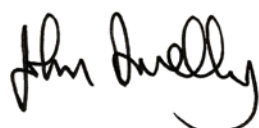
	Notes	General funds £	Restricted funds £	Total 2022 £	General funds £	Restricted funds £	Total 2021 £
<b>INCOME FROM</b>							
Donations	3	806,091	409,807	1,215,898	797,293	305,725	1,103,018
Charitable activities:							
Partnership programmes	4	1,106,725	-	1,106,725	1,066,154	-	1,066,154
Sales	4	181,874	-	181,874	168,982	-	168,982
Charis Bible College fees	4	510,984	83,346	594,330	642,037	33,598	675,635
Other trading activities	5	35,646	-	35,646	28,867	-	28,867
Investments	6	797	-	797	1,361	-	1,361
<b>TOTAL INCOME</b>		<b>2,642,117</b>	<b>493,153</b>	<b>3,135,270</b>	<b>2,704,694</b>	<b>339,323</b>	<b>3,044,017</b>
<b>EXPENDITURE ON</b>							
Raising funds		141,571	-	141,571	135,886	-	135,886
Charitable activities							
Sales		57,056	-	57,056	60,389	-	60,389
Charis Bible College expenditure		625,848	68,595	694,443	663,689	4,853	668,542
Relating to evangelism and furtherance of the gospel		1,769,502	278,017	2,047,519	1,597,089	340,620	1,937,709
Other		52,762	-	52,762	53,459	-	53,459
<b>TOTAL EXPENDITURE</b>	7	<b>2,646,739</b>	<b>346,612</b>	<b>2,993,351</b>	<b>2,510,512</b>	<b>345,473</b>	<b>2,855,985</b>
<b>NET INCOME / EXPENDITURE</b>		<b>(4,622)</b>	<b>146,541</b>	<b>141,919</b>	<b>194,182</b>	<b>(6,150)</b>	<b>188,032</b>
<b>MOVEMENT IN FUNDS</b>							
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		1,659,884	326,589	1,986,473	1,465,702	332,739	1,798,441
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,655,262</b>	<b>473,130</b>	<b>2,128,392</b>	<b>1,659,884</b>	<b>326,589</b>	<b>1,986,473</b>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The notes on pages 13 to 26 form part of these financial statements.

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	11		<u>1,023,561</u>		<u>1,070,545</u>
					1,070,545
<b>CURRENT ASSETS</b>					
Stocks	12	57,900		60,891	
Debtors	13	194,700		76,760	
Cash at bank and in hand		<u>1,087,749</u>		<u>1,027,983</u>	
		1,340,349		1,165,634	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	14	<u>(235,518)</u>		<u>(249,706)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,104,831</u>		<u>915,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,128,392</u>		<u>1,986,473</u>
<b>NET ASSETS</b>			<u><u>2,128,392</u></u>		<u><u>1,986,473</u></u>
<b>FUNDS</b>					
General funds	15		631,701		589,339
Designated funds	15		1,023,561		1,070,545
Restricted funds	16		<u>473,130</u>		<u>326,589</u>
			<u>2,128,392</u>		<u>1,986,473</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Trustees on 31<sup>st</sup> October 2022 and signed on their behalf by:



**Mr John Donnelly**  
**Chair of Trustees**

The notes on pages 13 to 26 form part of these financial statements.

		2022	2021
	Note	£	£
<b>Cash flows from operating activities</b>			
Net cash from operating activities	20	<b>69,219</b>	1,713
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<b>(9,453)</b>	(25,563)
		<hr/>	<hr/>
Net cash used in investing activities		<b>(9,453)</b>	(25,563)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		<b>59,766</b>	(23,850)
Cash and cash equivalents brought forward		<b>1,027,983</b>	1,051,833
		<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>		<b>1,087,749</b>	1,027,983
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 26 form part of the financial statements.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements are prepared under the historical cost convention in accordance with "Accounting and Reporting by Charities; the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 and applicable accounting standards, the Companies Act 2006 and the Financial Reporting Standard 102. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**Going concern**

Andrew Wommack Ministries Europe operates as a going concern and the Trustees are of the view that it will continue to do so for the foreseeable future.

**Income**

Donations that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement; or
- The donor provides income to meet the cost of providing particular services which will be incurred in future accounting periods.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. A liability is recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fund accounting**

- General funds are unrestricted funds available for the use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**1 ACCOUNTING POLICIES (CONTINUED)**

**Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	over 50 years
Freehold buildings refurbishment	over 9 years
Computer and other equipment	over 4 years
Fixtures and fittings	over 3 years

**Stocks**

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on the selling price of the books for resale.

**Foreign currency translation**

Transactions denominated in foreign currencies are recorded at the rate ruling at the dates of the transactions or at an average rate for the period if the rates do not fluctuate significantly. Monetary assets and liabilities are translated at year end exchange rates or, where appropriate, at rates of exchange fixed under the terms of the relevant transaction. All resulting exchange rate differences are included in the net outgoing resources.

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The estimates and assumptions have no material impact on the carrying amounts of assets and liabilities within the accounts.

In the application of the accounting policies, Trustees are required to make judgement, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affected current and future periods.

Judgements made by the Trustees in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year, are deemed to be in relation to the depreciation rates of tangible fixed assets and are discussed above.

The areas where these judgements and estimates have been made include the following for the group:

- Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible fixed asset classes, and have concluded that the asset lives and residual values are appropriate.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**2 LEGAL STATUS**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3 INCOME FROM DONATIONS**

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
<b>Donations</b>				
World Outreach	-	115,117	115,117	96,058
Rest of the World Translation	-	70,240	70,240	10,877
UK Building Fund (Building)	-	63,381	63,381	59,807
USA Foundation Builder (Building)	-	96,109	96,109	54,746
God TV	-	20,243	20,243	16,792
Uganda Outreach	-	9,250	9,250	10,553
Grace and Faith Appeal	67,798	-	67,798	57,943
Rest Fund	-	7,772	7,772	5,800
Declaration of Dependence Fund	-	-	-	-
US Grace Partnership Fund	-	8,164	8,164	17,744
Sturman Building Project	-	77	77	2,317
Charis Bible College donations and offerings	135,381	-	135,381	140,743
Abundance fund	35,830	-	35,830	35,766
General donations	567,082	-	567,082	562,841
Woodland Park Outbuildings	-	5,943	5,943	31,031
Mexico 22 WO		12,174	12,174	
Charis AWMi		837	837	
Scholarship Fund		500	500	
<b>Total donations</b>	<b>806,091</b>	<b>409,807</b>	<b>1,215,898</b>	<b>1,103,018</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
<b>Partnership Programmes</b>				
Partnership: Grace	1,007,447	-	1,007,447	969,706
Partnership: LFT	37,043	-	37,043	39,127
Partnership: Other	41,183	-	41,183	44,261
Partnership: College	21,052	-	21,052	13,060
	<u>1,106,725</u>	<u>-</u>	<u>1,106,725</u>	<u>1,066,154</u>
<b>Sales</b>				
Book sales and other ministry products	181,874	-	181,874	168,982
	<u>181,874</u>	<u>-</u>	<u>181,874</u>	<u>168,982</u>
<b>Charis Bible College Fees</b>				
Student fees	414,785	83,346	498,131	565,717
Correspondence course	96,199	-	96,199	109,918
	<u>510,984</u>	<u>83,346</u>	<u>594,330</u>	<u>675,635</u>
<b>Total income</b>	<u>1,799,583</u>	<u>83,346</u>	<u>1,882,929</u>	<u>1,910,771</u>

**5 INCOME FROM TRADING ACTIVITIES**

	2022 £	2021 £
Royalties received	9,698	451
Café income	-	680
Other income	25,948	27,736
	<u>35,646</u>	<u>28,867</u>

**6 INCOME FROM INVESTMENTS**

	2022 £	2021 £
Interest receivable from bank accounts and short term deposits	<u>797</u>	<u>1,362</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**7 TOTAL EXPENDITURE**

	Direct costs £	2022 Support costs £	Total costs £	2021 Total costs £
<b>Costs of raising funds</b>				
Costs of raising donations income	<b>141,571</b>	-	<b>141,571</b>	135,889
				<u>135,889</u>
<b>Charitable activities</b>				
Sales	<b>57,056</b>	-	<b>57,056</b>	60,389
Charis Bible College Costs	<b>680,816</b>	<b>13,627</b>	<b>694,443</b>	668,542
Other Evangelical Expenditure	<b>1,899,528</b>	<b>147,991</b>	<b>2,047,519</b>	1,937,709
Governance costs	<b>52,762</b>	-	<b>52,762</b>	53,459
	<b>2,690,162</b>	<b>161,618</b>	<b>2,851,780</b>	<u>2,720,099</u>
<b>Total expenditure</b>	<b>2,831,733</b>	<b>161,618</b>	<b>2,993,351</b>	<u>2,855,985</u>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

**Analysed support costs consist of the following:**

Administration costs	<b>93,254</b>	68,228
Premises costs	<b>68,364</b>	137,186
	<b>161,618</b>	<u>205,414</u>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

**Other direct costs include:**

Auditor's remuneration:		
- Charity external audit	<b>15,750</b>	15,000
- Other costs	<b>5,050</b>	4,750

**Other support costs include:**

Depreciation (note 11)	<b>56,437</b>	<u>58,716</u>
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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**8 STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Wages & salaries	<b>1,133,356</b>	1,109,569
Social security costs	<b>86,774</b>	78,467
Pension costs	<b>22,239</b>	21,351
	<u><b>1,242,369</b></u>	<u>1,209,387</u>

No employee earned £60,000 per annum, or more (2021: £nil). Unpaid pension contributions as at 30 June 2022 were £4,518. (2021: £4,139)

The average number of employees during the period, expressed as full time equivalents, was as follows:

	<b>2022</b>	2021
	<b>Number</b>	Number
Management	<b>15</b>	14
Administration	<b>34</b>	35
	<u><b>49</b></u>	<u>49</u>

The average number of full time and part time staff during the year was 39 (2021: 41) and 15 (2021: 15), respectively.

Salary and pension contributions paid to key management personnel were £407,008 and £9,014 respectively (2021 - £361,252 and £7,992).

There were statutory termination payments made to 3 employees in the year totalling £9,510 (2021: £14,018) (2021: 2).

**9 TAXATION**

The company has no liability to corporation tax for the year ended 30 June 2022.

**10 TRUSTEES**

Total Trustee expenses reimbursed during the year ended 30 June 2022 were £616 (2020: £226) to two Trustees (2021: Two). These relate to Christmas hampers, guest speaking expenses and phone bills for Trustees. None of the Trustees have been paid any remuneration. The hampers were thanks for other work outside of trustee role such as attending events at various bible colleges or speaking at various conferences.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**11 TANGIBLE FIXED ASSETS**

	<b>Land £</b>	<b>Freehold buildings £</b>	<b>Computer and other equipment £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 July 2021	300,000	961,154	153,918	137,242	1,552,314
Additions	-	-	9,453	-	9,453
	<u>300,000</u>	<u>961,154</u>	<u>163,371</u>	<u>137,242</u>	<u>1,561,767</u>
At 30 June 2022	<u>300,000</u>	<u>961,154</u>	<u>163,371</u>	<u>137,242</u>	<u>1,561,767</u>
<b>Depreciation</b>					
At 1 July 2021	-	238,358	119,040	124,371	481,769
Charge for the year	-	34,674	16,696	5,067	56,437
	<u>-</u>	<u>273,032</u>	<u>135,736</u>	<u>129,438</u>	<u>538,206</u>
At 30 June 2022	<u>-</u>	<u>273,032</u>	<u>135,736</u>	<u>129,438</u>	<u>538,206</u>
<b>Net book value</b>					
At 30 June 2022	<u>300,000</u>	<u>688,122</u>	<u>27,635</u>	<u>7,804</u>	<u>1,023,561</u>
At 30 June 2021	<u>300,000</u>	<u>722,796</u>	<u>34,878</u>	<u>12,871</u>	<u>1,070,545</u>

**12 STOCKS**

	<b>2022 £</b>	<b>2021 £</b>
Finished goods	<u>57,900</u>	<u>60,891</u>

**13 DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	104,082	22,674
Other debtors	22,977	17,144
Prepayments	67,641	36,943
	<u>194,700</u>	<u>76,760</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	78,162	52,958
Other creditors	4,507	159
Accruals	112,613	164,910
Other taxes and social security	25,494	24,310
Deferred income	14,742	7,369
	<u>235,518</u>	<u>249,706</u>

**15 UNRESTRICTED FUNDS**

At 30 June 2022 the unrestricted funds of the Charity totalled £1,655,262 (2021: £1,659,884) of which £1,023,561 is held as designated fixed assets (2021: £1,070,545), leaving free reserves of £631,701 (2021 of £589,339).

**16 RESTRICTED FUNDS**

The movements on the restricted funds of the charity were as follows:

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Charis Bible College Scholarship	6,146	6,333	(1,964)	10,515
Charis Dumfries Mission	6,676	10,559	(7,751)	9,484
Charis Walsall Mission	66,174	32,151	(30,641)	67,684
Charis Belfast Mission	19,399	-	(6,193)	13,206
World Outreach	105,556	114,209	(77,260)	142,505
Translation Fund	5,083	70,240	(44,884)	30,439
UK Building Fund (Building)	91,105	63,381	(9,549)	144,937
USA Foundation Builder (Building)	-	96,109	(96,109)	-
God TV	116	20,243	(18,969)	1,390
Uganda Outreach	40	9,249	(9,289)	-
Other Restricted Donations	1,231	-	-	1,231
Rest Fund	-	7,772	(7,772)	-
US Grace Partnership Fund	-	8,164	(8,164)	-
Sturman Building project Fund	-	78	(78)	-
Woodland Park Outbuildings Fund	-	5,943	(5,943)	-
Charis Exeter Mission	570	4,860	(5,430)	-
Charis Exeter Scholarship	6,952	1,382	(786)	7,548
World Outreach French Region Fund	131	908	-	1,039
Charis Dumfries Scholarship	770	7,604	(1,159)	7,215
Charis Dewsbury Scholarship	3,353	9,607	(3,186)	9,774
Charis Dewsbury Mission	13,287	10,850	(11,485)	12,652
Mexico 22 WO	-	12,174	-	12,174
Charis UK Scholarship Fund	-	500	-	500
Charis AWMi	-	837	-	837
	<u>326,589</u>	<u>493,153</u>	<u>(346,612)</u>	<u>473,130</u>



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**16 RESTRICTED FUNDS (continued)**

**Mission Funds**

The Charis Bible College Mission funds represent monies received in support of student mission trips.

**World Outreach Fund**

The World Outreach fund represent monies earmarked for the World Outreach project which funds Charis extension colleges, including translation projects and conferences.

**The Translation Fund**

The Translation fund represents monies earmarked for general translations.

**UK Building Fund (Building)**

UK Building Fund (Building) represents monies raised in support of the purchase and refurbishment of the charity's freehold premises.

**Charis Bible College Scholarship Fund**

The Charis Bible College Scholarship fund is for the funding of Bible College Scholarships.

**USA Foundation Builder (Building) Fund**

The USA Foundation Builder (Building) fund represents monies raised in support of the cost of the expansion of the Charis Bible College Woodland Park, Colorado facility.

**God TV Fund**

The God TV fund represents monies donated to finance broadcasting on the God Channel.

**Uganda Outreach Fund**

The Uganda Outreach fund represents monies raised for general outreach in Uganda.

**Grace and Faith Appeal Fund**

An appeal launched to cover basic costings of the Grace and Faith conference.

**Rest Fund**

The Rest Fund represents monies donated by partners that allows and enables directors of Andrew Wommack Ministries Offices worldwide and missionaries to take time off to recuperate when needed.

**US Grace Partnership Fund**

The US Grace partnership Fund represents donations that are received by the UK office for the general expenses of the US offices.

**Expansion Project (Sturman Project)**

This fund represents monies donated for the purchase of the Sturman property adjacent to the AWM Sanctuary property in Woodland Park, Colorado.

**World Outreach French Region Fund**

These funds are for Outreach work in the French speaking world.

**Charis Dumfries Scholarship**

These funds are for tuition fees for students with financial hardships.

**Charis Dewsbury Scholarship**

Similarly, these are to help students clear their student fees owing due to financial hardships.

**Charis Dewsbury Mission**

These are for mission expenses, which is part of the student programme.

**Mexico 22 WO**

These funds are for Outreach work in Mexico.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**Charis UK Scholarship Fund**

The Charis UK Scholarship Fund is for Correspondence and eCharis students' fees scholarship. **Charis Charis AWM**

These Funds are for Charis in Colorado.

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	1,023,561	-	1,023,561
Current assets	867,219	-	473,130	1,340,349
Creditors: amounts falling due within one year	(235,518)	-	-	(235,518)
<b>Total net assets at 30 June 2022</b>	<b>631,701</b>	<b>1,023,561</b>	<b>473,130</b>	<b>2,128,392</b>

**18 RELATED PARTY TRANSACTIONS****Name of related party**

Andrew Wommack Ministries Incorporated.

**Nature of relationship**

4 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Incorporated - Andrew Wommack, Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year AWME transferred net funds to AWM of £532,277 (2021: £791,733), made sales to AWM totalling £435 (2021: £7,164) and AWME had purchases of £9,114 (2021: £20,238). The transfer of funds arises because of grants and donations initially received by AWME, but which relate to specific charitable funds managed within AWM. As of 30th June 2022, £52,395 (2021: £85,652 was due to) was due to AWM.

**Name of related party**

Andrew Wommack Ministries South Africa.

**Nature of relationship**

3 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries South Africa, to include Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year nothing was invoiced to AWM South Africa (2021: nil). There were no purchases from AWME South Africa during the year (2021: nil). As at 30<sup>th</sup> June 2022 there was £1,512 (2021: £1,512) outstanding from AWME South Africa.

**Name of related party**

Andrew Wommack Ministries Germany.

**Nature of relationship**

4 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Germany, to include Jamie Wommack, Billy Epperhart, Michael Pickett and Klaus-Dieter Gruber.

**Transactions and balances**

During the year AWME made sales of books, CD's, used computer and study guides to AWM Germany of £34,675 (2021: £32,366). AWME made purchases totalling £403 (2021: nil). As of 30<sup>th</sup> June 2022, no balance was due to or from Germany (2021: nil).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**Name of related party**

Andrew Wommack Ministries Uganda.

**Nature of relationship**

2 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Uganda, to include Michael Pickett and Billy Epperhart.

**Transactions and balances**

There were no transactions during the year or prior year. As at 30<sup>th</sup> June 2022 and 30<sup>th</sup> June 2021 no balances were due to or from Andrew Wommack Ministries Uganda.

**Name of related party**

Andrew Wommack Ministries Canada.

**Nature of relationship**

3 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Canada, to include Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year AWME made sales of books, CD'S, study guides and invoiced a translation work to AWM Canada for £50,796 (2021: £16,639). AWME also recharged AWM Canada with Translation work worth £57,142. There were no purchases from AWM Canada during the period (2021: nil). As at 30<sup>th</sup> June 2022 there is £57,238 (2021: £97) outstanding from AWME Canada.

**Name of related party**

Andrew Wommack Ministries Australia.

**Nature of relationship**

2 director of Andrew Wommack Ministries – Europe are also a director of Andrew Wommack Ministries Australia, to include Billy Epperhart & Michael Pickett.

**Transactions and balances**

During the year AWME made purchases of £31,583 (2021: £28,478) and made sales of £nil (2021: £3,383) to AWM Australia. As of 30th June 2022, £2,260 (2021: 2,260) was due from Australia.

**Name of related party**

Andrew Wommack Ministries Netherlands.

**Nature of relationship**

3 Directors of Andrew Wommack Ministries – Europe were also directors of Andrew Wommack Ministries Netherlands – Michael Pickett, Billy Epperhart & Klaus-Dieter Gruber.

**Transactions and balances**

There were no sales (2021: £73) to the Netherlands during the year and nil in purchases (2021: nil). As of 30th June 2022, £4,372 (2021: £4,372) was due from AWM Netherlands.

**Name of related party**

Andrew Wommack Ministries Hong Kong

**Nature of relationship**

2 Directors of Andrew Wommack Ministries – Europe were also directors of Andrew Wommack Ministries Hong Kong – Michael Pickett & Billy Epperhart.

**Transactions and balances**

During the year AWME made no sales (2020: nil) to AWM Hong Kong. There were no purchases from AWM Hong Kong (2021: nil) . As of 30<sup>th</sup> June 2022, £196 (2021: £196) was due from AWM Hong Kong.

**Name of Related Party**

Andrew Wommack Ministries France.

**Nature of Relationship**

4 Director of Andrew Wommack Ministries-Europe, were also a director for Andrew Wommack Ministries France – Klaus Dieter-Gruber, Billy Epperhart, Michael Pickett & Jamie Wommack.

**Transactions and Balances**

During the year we had no funds transfers (2021: £8,828) and there were sales totalling £579 (2021: £1,012). There were purchases of £5,303 from France during the year (2021: nil). As at 30th June 22, a balance of £786 was due from AWM France (2021: £207).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**Name of Related Party**

Andrew Wommack Ministry - Italy

**Nature of Relationship**

2 Director of Andrew Wommack Ministries- Europe are also Directors of AWM Italy – Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no purchases from AWM Hungary (2021: £nil)

**Name of Related Party**

Andrew Wommack Ministries Hungary.

**Nature of Relationship**

2 Director of Andrew Wommack Ministries-Europe, where also Directors of AWM France - Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no transactions with Zimbabwe, and nothing is outstanding between the two.

**Name of Related Party**

Andrew Wommack Ministries Zimbabwe.

**Nature of Relationship**

2 Director of Andrew Wommack Ministries-Europe, where also Directors of AWM Zimbabwe - Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no transactions with Zimbabwe, and nothing is outstanding between the two.

**Name of related party**

Hanna Alargent (nee H Gruber)

**Nature of relationship**

Related to a trustee

**Transactions and balances**

H Alargent was a consultant for the UK ministry. During the year AWME did not do any business with Hanna Gruber (2021: £20,794). At year end there was nothing owed to her.

**19 Financial Commitments**

The charity had the following operating lease commitments based on minimum lease payments:

**Land and Buildings**

	<b>2022</b>	2021
	<b>£</b>	£
Within one year	54,400	23,734
Within two to five years	-	-
In over five years	-	-
	<b>54,400</b>	23,734

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**20 Reconciliation of net movement in funds to net cashflow from operating activities**

	<b>2022</b>	2021
	<b>£</b>	£
Net income / (expenditure) for the year (as per Statement of Financial Activities)	<b>141,919</b>	188,032
<b>Adjustment for:</b>		
Depreciation	<b>56,437</b>	58,716
Loss on disposal of tangible assets	-	1,195
Decrease in stocks	<b>2,991</b>	19,020
Increase in debtors	<b>(117,940)</b>	74,429
Decrease in creditors	<b>(14,188)</b>	(339,679)
<b>Net cash provided by / (used in) operating activities</b>	<b>69,219</b>	1,713

**Company Registration No. 06569927**  
**Charity Registration No. in England and Wales 1124541**  
**Charity Registration No. in Scotland SC047326**

**ANDREW WOMMACK MINISTRIES - EUROPE**

**Annual Report and Financial Statements**

**Year ended 30 June 2022**

# **ANDREW WOMMACK MINISTRIES - EUROPE**

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## **ANDREW WOMMACK MINISTRIES - EUROPE**

### **COMPANY INFORMATION**

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#### **COMPANY REGISTRATION NUMBER**

06569927

#### **CHARITY REGISTRATION NUMBER**

1124541

#### **CHARITY REGISTRATION NUMBER IN SCOTLAND**

SC047326

#### **TRUSTEES AND DIRECTORS**

A Wommack  
J Wommack  
J Donnelly (Chair)  
K Gruber  
B Epperhart  
M Pickett

#### **MANAGING DIRECTOR AND COMPANY SECRETARY**

D Burns

#### **REGISTERED OFFICE**

Grace International Centre  
Leamore Lane  
Walsall  
WS2 7PS

#### **AUDITOR**

Mazars LLP  
First Floor  
2 Chamberlain Square  
Birmingham  
B3 3AX

#### **BANKERS**

Barclays Bank plc  
The Bridge  
Walsall  
WS1 1LR

Ulster Bank plc  
37 High Street  
Carrick Fergus  
Co Antrim  
BT38 7AN

Lloyds Bank plc  
121-125 High Street  
Bloxwich  
Walsall  
WS3 3JG

Bank of Scotland  
27 Marchfield Avenue  
Dumfries  
Dumfriesshire  
DG1 1GQ

#### **SOLICITORS**

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES



**REPORT OF THE TRUSTEES**

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The trustees present their report and accounts for the year ended 30 June 2022.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

**Structure, governance, and management**

Andrew Wommack Ministries - Europe (AWME) is a company limited by guarantee and has no share capital. The governing document of the company is the Articles of Association (as amended on 12 July 2016 and special resolution dated 26th January 2022). AWME was Incorporated on 18 April 2008 in England and Wales.

In view of the establishment and expansion of other Andrew Wommack Ministry Offices in Europe, the primary focus of the Charity is the region of the United Kingdom of Great Britain and Northern Ireland.

The trustees, who are also the directors for the purpose of company law, and who also served during the year are listed on page 1. The trustees, who are also the directors for the purpose of company law, and who served during the year are listed on page 1.

The current trustees have the power to appoint new trustees who are chosen from people already well known to the charity. All new trustees are required to follow an induction programme approved by the board and they, as well as existing board members, can access external training courses, seminars, and workshops. The Company Secretary will also take regular external training courses.

There is an annual review of remuneration for the key management staff undertaken by the Board and set accordingly. As a benchmark for this setting of salaries, we observe the remuneration in other comparable charities, other Christian organisations, as well as considering the current financial situation of the Charity.

**Relationship with other charities**

The Charity has a very close working relationship with Andrew Wommack Ministries Incorporated in the USA. Andrew Wommack Ministries Incorporated (AWMI) agreed for the Charity to have the right to use the names, logos and other intellectual property of AWMI. This includes the right to use these in the form of teaching, printing, production and sale of all materials in formats such as books, CD, DVD, USB teachings, study guides, all Charis Bible College teaching materials, through a licensing agreement.

The Charity also supports other charities, outreaches, local evangelism, and Bible study groups in the United Kingdom and worldwide.

**Public Benefit**

The trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance 'The Advancement of Religion for the Public Benefit' as amended and consider that the Public Benefit test has been met.

**Objectives and policies**

The Charity "Andrew Wommack Ministries – Europe" exists to advance the Christian faith for the benefit of the public and serves the public by providing the teaching on the Gospel of Jesus Christ to anyone and everyone, regardless of their ability to pay. Methods employed include distribution of written materials in form of books and other formats, audio CD, DVD, USB; conferences and meetings and a website, along with other internet media and television programmes on Christian broadcasting channels through AWMI.

It is a continuing long-term objective of Andrew Wommack to give free access to his teachings. Any household may request up to 12 CDs per calendar month, from an extensive catalogue, without any charge. Free downloads from the same catalogue can also be accessed via the website [www.awme.net](http://www.awme.net).

The Charity in the financial year had five Charis Bible Colleges – in Belfast, Dewsbury, Dumfries, Exeter, and Walsall, and a Distance Education programme where tuition fees are charged for courses. The Belfast College ceased operations in August 2022. It is intended to continue an outreach work in N. Ireland through Charis Bible Studies and pastoral relations activities.

**Review of development, activities, and achievements, including plans for future periods**

The continuance of the global pandemic Covid-19 affected the charity throughout the financial year until February 2022. This continued the need to monitor ongoing government measures and restrictions and adapting to these accordingly. Like society, we faced some staffing hurdles due to isolation requirements, staff working from home, social distancing measures, event postponements etc, however, all of these were successfully overcome, and our operations continued as usual. The charity remained highly vigilant continuing with its ongoing contingency planning to ensure all staff had sufficient equipment, software, and telecommunications abilities to continue to work, either on site or off site. February

**REPORT OF THE TRUSTEES**

2022 brought the long-awaited lifting of the emergency Covid-19 measures and a majority of the staff returned to the building, with some remaining to work in a hybrid way until the end of the financial year.

All our bible colleges operated onsite as this was allowed under the government guidance. The plans and working from home guidance were ready for potential further restrictions and lockdowns, but, thankfully, these were not required. The communication with staff regarding restrictions, self-isolating advice and working arrangements were ongoing via announcements, staff and team meetings, and emails/zoom calls.

As during the previous financial year, several of the planned onsite in person events were again cancelled, including our annual Ministers Conference (October 2021). At a time of the decision regarding the annual Grace and Faith conference, which was due to be held in the beginning of June 2022, the restrictions were still place both in the UK and USA, and the conference was cancelled for the 3rd year in a row, resulting a cancellation fee by Telford International Centre. This affected both our income and expenses somewhat and is reflected in our accounts. We did manage to offer some livestream events instead but both with reduced income and expenditures as a result.

Our Charis Bible Colleges were able to send students to predominantly UK-based mission trips from February 2022. The Dewsbury college was able to send one mission trip to South Africa in April 2022. Our bible colleges continued with last year's practice and facilitated some Zoom missions' training outreaches to overseas people, such as in Hong Cong, Malaysia, Philippines, and Canada. Since the end of the restrictions, we were able to hold some on-site events, such as Charis Open Days with John Donnelly, Healing is Here with Cecil Paxton and several summer schools in all the current college locations.

The income of the charity has remained very stable since the pandemic began and the ministry continued to uphold the decision not to participate in the government furlough scheme to subsidise staff salaries in the financial year. The charity did not make anyone redundant due to the pandemic. The staff received 2 pay rises over the last financial year, the first one in January 2022 and the second in March 2022, with the rise of 2.5% each time, totalling 5%. The staff have retained a healthy work ethic, a great attitude and continually demonstrated flexibility and resilience in adapting to a significantly changed societal, personal, and economic business environment. Our employee turnover rate over the financial year was only 11%. The average employee turnover rate in the UK is 15%.

The Charity does continue to seek to grow in its activities to advance the Christian faith through the faithful partnerships of an increasing number of people helping us to bring the Word of God to the public. We have throughout the year fulfilled many requests coming to us for prayer, Bible studies, participation in online conferences/seminars, teachings, and materials. The meeting of such needs as these will remain our focus in the future. We are looking forward to having our annual in person Ministers Conference in late October 2022, followed by the International Business Summit. We had a Partners Day onsite in July and recently celebrated 25 years of Charis Bible college in the U.K. onsite as well, both very well attended by supporters, partners and alumni of the ministry.

Although no further national lockdowns were introduced over the last financial year, the government's plan B was triggered in November 2021 for several weeks. This brought further need for our staff to work from home, restricted social gatherings, and to continue with Covid testing and self-isolations. The leadership team at the ministry worked closely with the board, ensuring the continuity of all business operations under any changing plans and restrictions. Risk assessments were monitored throughout the restrictions and updated based on changes introduced by the government. Lessons learned from previous pandemic years ensured smoothness of operations in all ministry areas from phonelines, finances, production to college and directors training provision. All staff now have laptops and software needed to work from home, should the need arise again at any time

Andrew Wommack's daily Gospel Truth programmes that air 5 days per week from Monday to Friday, continue to be broadcast by AWMI globally on God TV, Daystar, TBN and in the UK/Europe, among others, through Revelation TV. This outreach makes the work of the ministry potentially accessible to over 5 billion people worldwide.

The ministry presence on international social media platforms, maintained by the office in Colorado, are of increasing importance to our UK Charity. During the year, our international social media accounts continued to grow in reach with over 1,265,001 "followers" on Facebook, to over 74,048 followers on Twitter, over 226,073 on Instagram, and increased to over 212,000 subscribers on our YouTube channel. There are numerous hours of valuable content to watch and interact with on these platforms. Other social media streams such as Pinterest, and Vimeo maintain a smaller but growing number of followers. Conferences and daily Bible Studies by Andrew Wommack are being streamed live on Facebook, YouTube, and websites, such as Gospel Truth TV. These activities generate great interest for teaching resources, partnerships, and student applications for courses. The ministry has developed an online TV media platform called Gospel Truth TV: [www.gospeltruth.tv](http://www.gospeltruth.tv). This platform hosts many of our global conferences, daily bible studies programmes, Gospel Truth daily TV shows and other teachers of the Gospel. This will be increasingly used for online events alongside Facebook.

Our website, [www.awme.net](http://www.awme.net) received on average of 5,000 visitors and 16,000 page views each month, reading free articles, viewing TV programmes and finding out more about Charis Bible College programmes to study. Any visitors can choose to download free audio and video files, to purchase products in our online shop, as well as starting partnerships and making donations. All our website and social media channels are continually evaluated and developed as we seek to

**REPORT OF THE TRUSTEES**

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increase the availability of free teachings on the Gospel of grace through Jesus Christ on various platforms that are accessible to everyone.

Throughout the UK region, we continue to seek opportunities to minister the Gospel to those in need. We seek to deepen our relationship with our partner base, as well as ministers and churches, to share the vision of reaching out to people with the good news of the Gospel. We held our first onsite Partners Day for over three years onsite in July 2022 with 90 partners in attendance where we give an overview of ministry activities and praise reports, we had a time of fellowship, worship, prayer and encouragement. Another Partners Day is scheduled for November 2022.

Our annual Grace and Faith Conference was due to be held onsite at Telford International Centre in May 2022. As the global Covid-19 pandemic restrictions were still place at the time a decision was made earlier in the year, and the conference was cancelled, unfortunately for the 3rd year in the row. The UK ministry agreed with our American office (AWMI) and arranged for this event to be broadcast online on 27th May 2022. This brought increased collaboration between the American and UK offices. This event was broadcast on live stream via our UK website and Facebook pages. We interacted with the viewers through online text messages and comments sections, encouraging them to ask questions or request prayer as they desired. We extended our phonline service hours over this event to facilitate prayer ministry for those watching online.

Our annual Ministers' Conference was due to be held in our ministry headquarters in Walsall in October 2021. This was cancelled again due to further government Covid-19 restrictions. Instead, we livestreamed the US Ministers Conference to the UK ministers on a private channel over three evenings with guest ministers from the USA. Through the ministers' conferences, the charity seeks to support and equip local and national church leaders, pastors, missionaries, and other Christian leaders, by providing a forum for fellowship and networking, as well as offering a time of spiritual refreshment. This historically has always been well attended onsite and provides a great opportunity for the ministry to connect with increasing numbers of leaders and supporters in the body of Christ. Delegates have come from UK, Europe Asia, and Africa.

The first on-site conference after the start of the pandemic, Charis Open Days, was held in March 2022 in our Walsall campus with the chairman of the board, John Donnelly, the Managing Director Dominic Burns, alongside Charis staff ministering to the delegates. We were able to hold a Healing is Here Conference series with Cecil Paxton at the end of April/beginning of May across several UK college locations including Dumfries, Walsall and Exeter. These were very well attended with high numbers of delegates returning to onsite events which was encouraging as the demand is still there.

The charity internationally proactively reaches out to its partners and supporters via phone calls and by offering them free books for themselves and families/friends.

The Helpline we are operating, received 16,492 calls during the year, which averages 66 calls per working day. These calls included requests for prayer, with many people being helped to access the healing power of God for physical, emotional, and circumstantial difficulties, and others being encouraged through sharing the Word of God. Letters and emails for prayer requests, and questions, were prayed over, and many more people were helped and encouraged as our Encouragement department responded to all these differing questions. With all the necessary technological solutions in operation, our Helpline continues to work from home to receive late evening calls. This enables the main office to close at 5:30 pm whilst our teams continue to answer calls from home.

Throughout the financial year the charity supplied 10,610 products free of charge, mainly in form of CDs, but also in DVD and written formats. Almost every audio teaching in our catalogue is available for download from our website, making public access free and easy. E-books, books, study guides, CD, DVD albums, USBs and many other teaching products are available to be purchased on our website, both in English and other languages.

Many audio teachings can be downloaded for free from our website and to date the UK website regularly has on average of 7,000 downloads per month. In total this totals on average 100,000 items free of charge per year.

The World Outreach Translations Department continues to develop, increasing its translations support for other International AWM Offices and Charis Bible Colleges by providing translation and media services. Gospel Truth TV programming has been translated and then broadcast in Germany, Russia, Italy and France. The French office is growing and receiving both logistical and financial support from the UK operations. The French project is a continuing collaboration between multiple AWM offices, including France, Canada, South Africa, and the UK, which allows the ministry to serve and reach a large majority of the French speaking world. The UK World Outreach Translations Department is involved with facilitating the teams who are translating the Charis Curriculum into French and preparing for its launch in September 2022.

The UK Translations team supported the translators and translation requirements for the Grace and Faith conferences that were live streamed around the Globe, using television livestream platform incorporating Zoom technology. The department continues to manage and facilitate multiple new translation projects for Charis Bible College curriculum courses materials, and foreign book translations. The UK Translations Team currently works across 52 language groups;

**REPORT OF THE TRUSTEES**

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this includes 32 languages in book publications, 14 languages in Charis courses, 45 languages in study guides, and is also broadcasting Gospel Truth TV shows in 8 languages across the globe.

The ministry is going through an organisational restructure, making the ministry more sustainable, building teams, developing leaders and staff, and bringing further clarity in reporting lines and operations. The staff have embraced these changes very well, and the operation processes in the ministry have improved with staff being appraised of continuing developments as we move forward.

**Charis Bible College**

Our Charis Bible Colleges in Walsall, Belfast, Dewsbury, Dumfries, and Exeter had a good level of student attendance during the school year, with 166 students taking part in our college-based courses. Students attended both our day school and Hybrid programmes on campus throughout the financial year. The provision to join colleges online via Zoom platform was in place throughout the school year for those students who had to self-isolate due to Covid symptoms. Hybrid students continued to meet on two Saturdays per month for fellowship, live teaching, and discussion groups. We were greatly encouraged by the number of students enrolling in our courses and their commitment to studying the word of God.

A total number of 166 students celebrated their successful completion of our courses at the end of the school year in May 2022, with 50 students completing the first-year course, 66 graduating from the second-year course and 50 finishing the third-year leadership programme. We want the students to Find, Follow and Fulfil their relationship with God whilst attending the schools. Whilst the emphasis of our Year One class is laying foundations for a successful Christian life and sowing seeds for students to discover their gifts and God's calling on their life, our Year Two programme is more practically oriented and designed to prepare students to minister the gospel of Jesus Christ to others. With our Year Three class, we have developed a specific leadership programme which includes leadership and ministry training, as well as business and finance aspects of ministry. This helps in preparing our students for leadership positions in churches, business, workplaces in general and Christian enterprises and missions. Our students performed well in all aspects of the courses offered. Our Directors Training Programme had twenty students graduate from level 1 course, and four graduate from level two internship course. These courses are particularly for post third year graduates who desire to work for the ministry locally or be involved in working on new projects internationally.

Our Distance Education learning programme is offering several types of home-based courses, enabling students to study the first-year curriculum of Charis Bible College at their own pace from their home. Since May 2018, we are offering these life impacting teachings also on an i-pad tablet through an app called eCharis. We are also about to launch Charis Online and a few of our lapsed correspondence students have already transferred to this new format. We had 111 active students studying with Charis Bible College distance education during the year, with 21 students completing the course to date in 2022.

For pastors and ministers, AWMi has designed a special course entitled "Continuing Education for Ministers", giving participants an online access to a selected range of Charis Bible College courses. This course is offered as a scholarship for those ministers and pastors joining our international minister's association called the 'Association of Related Ministries International' (ARMI). This is administered from Colorado and open to UK applicants, some of whom have completed the course.

Charis Bible College UK maintains a website offering a unified design feature for all our UK campuses, with more online application functions to increase awareness for potential students and the public. It provides detailed information of our Bible College events, conferences, and the courses we offer in different locations throughout the UK.

The Board of the Charity intends to open further Charis Bible Colleges in the United Kingdom. To support this growth, a special Directors Training Programme (DTP) (Level 1) and Internship (Level 2) have been designed to train up and develop future leaders of new Charis Bible Colleges. These courses are run by the DTP Training Manager who is also helping to develop DTP programmes in other locations outside the UK. In the academic year 20 students completed the DTP level 1 and there were 4 students (non-staff members) who completed the DTP internship training. Level 1 is continual training in various leadership and ministry activities, level 2 is the supervised application of this training.

**Outlook**

We are already preparing options to host our Grace and Faith Conference in May 2023, which will be open to the public free of charge. We are hoping that there will be no further restrictions to consider. The preparations for the European Ministers' Conference onsite at Walsall office location at the end of October 2022 are ongoing. This will be a time of spiritual refreshment for church leaders and pastors and is normally very well attended. We are expecting an especially well attended event this year after livestream only events over the last 2 years of the pandemic. This is an important aspect of our ministry activities and support work to the body of Christ.

We will continue to promote our teaching materials and Charis Bible Colleges at other Christian conferences and events throughout the year as opportunities arise. We will utilise social media platforms for promoting the ministry and our materials.

**REPORT OF THE TRUSTEES**

We have four bible colleges starting in September 2022, and distance learning courses offering a variety of learning experiences, including onsite, and online options.

The trustees' aim is to increase the number of people who know about the charity and its work. To reach this goal, we will use different formats, media, and technology available to us. The trustees will consider new initiatives and activities to achieve and further the objectives of the charity. This coming year we are intending to offer our usual onsite conferences, but also online conferences livestreamed from Colorado to enable people as big variety of options to listen to a variety of teachings as possible. There will be a Global Ministers Conference broadcast from Colorado via live stream at the start of October 2022, which will be accessible via online platform to registered UK and European ministers.

It is of growing interest and importance to the trustees to reach more people with the gospel of Jesus Christ. Therefore, our ministry offering free resources through conferences, availability of teaching programmes on TV, internet sites, radio in some areas, as well as social media will continue. Access for the public to these teachings on the Word of God are still made available through our websites as they can be downloaded free of charge.

The charity launched a legacy programme in August 2018 as part of its funding activities, giving partners and friends of the ministry the opportunity to provide a long-lasting legacy in supporting the charity's endeavour to advance the Christian faith and reach more people to know and receive the life-transforming good news of the gospel of Jesus Christ. We think this will grow and develop further in the future.

The Board of the Charity always recognises the high importance of a well-trained, motivated staff force with a great team spirit to help achieve its objectives. We therefore undertake an annual staff salary and benefit reviews and have enrolled its staff in a workplace pension scheme with National Employment Savings Trust (NEST). Leadership trainings locally and from Colorado are made available for staff, and on the job training and suitable seminars from various agencies are being used to enhance the skill set of our employees. The majority of our staff have completed the DTP level 1 training course to develop their knowledge of the operations of the ministry and to build their leadership skills. Apart from a few remote workers, all staff have been phased back into onsite working.

**Fundraising**

The Charity is registered with the Fundraising Regulator, aware of its regulations and complies fully.

There have been no complaints in the year nor in the prior year.

**Financial review**

In this financial year the Charity achieved a surplus of £141,919 to be carried forward into the new financial year. Total income increased by 3% to £3,135,270; £2,642,117 related to general activities and £493,153 to restricted activities. Expected decreased student numbers, due to Covid, at Charis Bible College led to an expected decrease in tuition fees, while donations and partnership receipts increased over last years' income.

Total Expenditure for the year of £2,993,351 was an increase of 5% compared to the previous years' total of £2,855,985. The increased expenditure was mainly due to rising staff cost, general cost and maintenance cost to cover our expanded ministry outreach. £2,646,739 related to general activities and £346,612 to restricted activities.

The charitable funds at the year-end were £2,128,392 divided into general funds of £631,701, designated funds of £1,070,545 and £473,130 of restricted funds.

Both income and expenditure were affected by the ongoing pandemic with several larger annual events being cancelled, impacting both incomes normally generated and savings on expenditure not spent. Charis Bible College student mission trips were also affected and fundraising activities for those were kept to a minimum due to only domestic mission trips being a possibility. Inflation now continues to be a prime factor in expenses for both electricity and heating bills and the cost of general expenses are rising accordingly. It is possible this may have a knock-on effect in the current year with further expected increases to electricity, gas prices and other inflationary measures. The ministry is aware and planning cashflow process to accommodate these issues.

**Reserves**

In line with the Charity Commission guidelines, the Board of Trustees define the Charity's free reserves as unrestricted assets, excluding those held as fixed assets, which are available to the Charity and to be expended at the Trustees' discretion in furtherance of any of the Charity's objectives, but which have not yet been spent, committed, or designated.

The Board of Trustees confirm that the free reserves should be held at a minimum of £274,000 representing two months' salary, pension, and national insurance cost together with twelve months' payment obligations of long-term fixed commitments. At the end of the year free funds of £631,701 were available, which is more than consistent with the amount set as per the Charity's policy. Maintaining the level of free reserves will be a focus of the trustees for the current financial year.

### **Risk Management**

Business risks of the Charity have been identified and measures to cover these are in place. The risks brought by the global pandemic were identified and are risk assessed on an ongoing basis. All new policies and procedures have been reviewed and will continue to be reviewed by the Board. Due to the Covid-19 restrictions and Brexit causing some supply chain shortages and raising associated inflationary living costs we have been monitoring our income and expenditure very closely, identifying risks rising from these external circumstances and planning for contingencies. The contingency planning for all our operational activities throughout the charity has been ongoing. We will continue to scan the environment to risk assess, plan, adapt and change as required proactively as best we can.

A major risk to the Charity is consistently maintaining a good level of funding for its income to be sufficient to meet all its obligations. To mitigate this risk the Charity has built up a strong partner base with over 4,095 partners, increasing every year, who give financially to the cause of the Charity in support of its work. Further expansion of Charis Bible Colleges, and our distance education course options, with an increasing number of students will support incoming funds. The ongoing cost management systems with an approval procedure for expenditure items should help ensure the liquidity of the Charity to meet its obligations. Both our partnership income and donation levels remained constant, increasing slightly since the pandemic began to affect the UK economy, with onsite conferences and public events income been reduced due to their inability to take place because of restrictions. Through the financial year, thanks to the sustained support of our partners, the Charity did not put any staff on the government furlough scheme, nor did we require any staff members to become redundant due to the business environment from any pandemic impacts. We consider that the Charity has had a successful year in achieving the financial results that we have given the current global pandemic scenarios and inflationary challenges. We do expect at least the same levels of support in the coming year and will monitor our income and expenditure as we move forward.

At the start of the year, we identified training courses to help combat against any future cyber security risk due to the increased levels of cyber threats worldwide. To mitigate this risk, the ministry introduced the multifactor authentication for logins to AWME websites such as AWMPass, Staff Intranet, etc. We also put in place a separate cyber insurance policy with increased limits of liability and better coverage in case of any potential cyber-attacks against us. All staff went through an IT security training that will be conducted annually, going forward. This helps with security, phishing, scams and all-round knowledge of threat scenarios enabling us to remain vigilant. We have also approved a Change Management policy in relation to our Management Information Systems and updated our IT Policy again.

### **Statement of responsibilities**

The trustees, who are also the directors of Andrew Wommack Ministries – Europe for the purpose of company law, are responsible for preparing the Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- follow applicable accounting standards, subject to any material departures disclosed and explained in financial statements.
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Impact of Russian forces Entering Ukraine**

The beginning, and continuance, of the conflict in Ukraine during this financial year has affected the global economy with sharp fluctuations in both the price of gas and oil, with the ongoing geopolitical situation contributing towards the cost of living rises in most countries. This inflation had already been affected by the Covid global pandemic, and the conflict in Ukraine has added to this. In terms of expenses affecting our ministry operating budget, the ministry had

**REPORT OF THE TRUSTEES**

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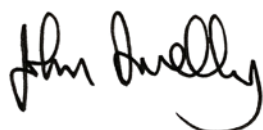
signed a new contract for both gas and electricity provision in January 2022. This was for a contract commencing on April 1<sup>st</sup> 2022 through Spring 2025 with locked in prices allowing us peace of mind in both these significant expense areas. As during the pandemic, the ministry has not yet, nor expects, to see a drop in donations nor partnerships from our supporters who could see their income affected by inflation. We have considered out a contingency plan if income was negatively affected by inflationary pressures and are aware of cost savings in expenses that we would make to offset those and retain a surplus in the financial year. As part of our ministry outreach with a desire to help those affected by the conflict the ministry donated £10,000 pounds to a Polish Charity called The Lighthouse Foundation, who used this gift to purchase a mini bus to bring supplies into Ukraine for those affected by the war, and also provide safe passage out into Poland. We will continue to observe impacts and make any necessary adjustments as required.

**Disclosure of information to the auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Report of the Trustees has been prepared in accordance with the special provisions within Part 15 and section 414B(b) of the Companies Act 2006, relating to small entities.

Approved by the trustees on 31<sup>st</sup> October 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'John Donnelly', with a stylized flourish at the end.

**Mr John Donnelly**  
**Chair of Trustees**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

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**Opinion**

We have audited the financial statements of Andrew Wommack Ministries – Europe (the ‘charity’) for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 30 June 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group’s and the parent charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005, regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

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In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

**Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation and fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANDREW WOMMACK MINISTRIES - EUROPE**

recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group and the parent charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of the audit report**

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

*Ian Holder*

**Ian Holder (Senior Statutory Auditor)**

for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
First Floor  
Two Chamberlain Square  
Birmingham B3 3AX

Date: Jan 19, 2023

**ANDREW WOMMACK MINISTRIES - EUROPE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30 JUNE 2022**

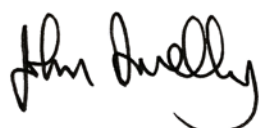
	Notes	General funds £	Restricted funds £	Total 2022 £	General funds £	Restricted funds £	Total 2021 £
<b>INCOME FROM</b>							
Donations	3	806,091	409,807	1,215,898	797,293	305,725	1,103,018
Charitable activities:							
Partnership programmes	4	1,106,725	-	1,106,725	1,066,154	-	1,066,154
Sales	4	181,874	-	181,874	168,982	-	168,982
Charis Bible College fees	4	510,984	83,346	594,330	642,037	33,598	675,635
Other trading activities	5	35,646	-	35,646	28,867	-	28,867
Investments	6	797	-	797	1,361	-	1,361
<b>TOTAL INCOME</b>		<b>2,642,117</b>	<b>493,153</b>	<b>3,135,270</b>	<b>2,704,694</b>	<b>339,323</b>	<b>3,044,017</b>
<b>EXPENDITURE ON</b>							
Raising funds		141,571	-	141,571	135,886	-	135,886
Charitable activities							
Sales		57,056	-	57,056	60,389	-	60,389
Charis Bible College expenditure		625,848	68,595	694,443	663,689	4,853	668,542
Relating to evangelism and furtherance of the gospel		1,769,502	278,017	2,047,519	1,597,089	340,620	1,937,709
Other		52,762	-	52,762	53,459	-	53,459
<b>TOTAL EXPENDITURE</b>	7	<b>2,646,739</b>	<b>346,612</b>	<b>2,993,351</b>	<b>2,510,512</b>	<b>345,473</b>	<b>2,855,985</b>
<b>NET INCOME / EXPENDITURE</b>		<b>(4,622)</b>	<b>146,541</b>	<b>141,919</b>	<b>194,182</b>	<b>(6,150)</b>	<b>188,032</b>
<b>MOVEMENT IN FUNDS</b>							
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		1,659,884	326,589	1,986,473	1,465,702	332,739	1,798,441
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,655,262</b>	<b>473,130</b>	<b>2,128,392</b>	<b>1,659,884</b>	<b>326,589</b>	<b>1,986,473</b>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The notes on pages 13 to 26 form part of these financial statements.

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	11		<u>1,023,561</u>		<u>1,070,545</u>
					1,070,545
<b>CURRENT ASSETS</b>					
Stocks	12	57,900		60,891	
Debtors	13	194,700		76,760	
Cash at bank and in hand		<u>1,087,749</u>		<u>1,027,983</u>	
		1,340,349		1,165,634	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	14	<u>(235,518)</u>		<u>(249,706)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,104,831</u>		<u>915,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,128,392</u>		<u>1,986,473</u>
<b>NET ASSETS</b>			<u><u>2,128,392</u></u>		<u><u>1,986,473</u></u>
<b>FUNDS</b>					
General funds	15		631,701		589,339
Designated funds	15		1,023,561		1,070,545
Restricted funds	16		<u>473,130</u>		<u>326,589</u>
			<u>2,128,392</u>		<u>1,986,473</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Trustees on 31<sup>st</sup> October 2022 and signed on their behalf by:



**Mr John Donnelly**  
**Chair of Trustees**

The notes on pages 13 to 26 form part of these financial statements.

		2022	2021
	Note	£	£
<b>Cash flows from operating activities</b>			
Net cash from operating activities	20	<b>69,219</b>	1,713
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<b>(9,453)</b>	(25,563)
		<hr/>	<hr/>
Net cash used in investing activities		<b>(9,453)</b>	(25,563)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		<b>59,766</b>	(23,850)
Cash and cash equivalents brought forward		<b>1,027,983</b>	1,051,833
		<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>		<b>1,087,749</b>	1,027,983
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 26 form part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements are prepared under the historical cost convention in accordance with "Accounting and Reporting by Charities; the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 and applicable accounting standards, the Companies Act 2006 and the Financial Reporting Standard 102. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**Going concern**

Andrew Wommack Ministries Europe operates as a going concern and the Trustees are of the view that it will continue to do so for the foreseeable future.

**Income**

Donations that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement; or
- The donor provides income to meet the cost of providing particular services which will be incurred in future accounting periods.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. A liability is recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fund accounting**

- General funds are unrestricted funds available for the use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**1 ACCOUNTING POLICIES (CONTINUED)**

**Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	over 50 years
Freehold buildings refurbishment	over 9 years
Computer and other equipment	over 4 years
Fixtures and fittings	over 3 years

**Stocks**

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on the selling price of the books for resale.

**Foreign currency translation**

Transactions denominated in foreign currencies are recorded at the rate ruling at the dates of the transactions or at an average rate for the period if the rates do not fluctuate significantly. Monetary assets and liabilities are translated at year end exchange rates or, where appropriate, at rates of exchange fixed under the terms of the relevant transaction. All resulting exchange rate differences are included in the net outgoing resources.

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The estimates and assumptions have no material impact on the carrying amounts of assets and liabilities within the accounts.

In the application of the accounting policies, Trustees are required to make judgement, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affected current and future periods.

Judgements made by the Trustees in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year, are deemed to be in relation to the depreciation rates of tangible fixed assets and are discussed above.

The areas where these judgements and estimates have been made include the following for the group:

- Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible fixed asset classes, and have concluded that the asset lives and residual values are appropriate.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**2 LEGAL STATUS**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3 INCOME FROM DONATIONS**

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
<b>Donations</b>				
World Outreach	-	115,117	115,117	96,058
Rest of the World Translation	-	70,240	70,240	10,877
UK Building Fund (Building)	-	63,381	63,381	59,807
USA Foundation Builder (Building)	-	96,109	96,109	54,746
God TV	-	20,243	20,243	16,792
Uganda Outreach	-	9,250	9,250	10,553
Grace and Faith Appeal	67,798	-	67,798	57,943
Rest Fund	-	7,772	7,772	5,800
Declaration of Dependence Fund	-	-	-	-
US Grace Partnership Fund	-	8,164	8,164	17,744
Sturman Building Project	-	77	77	2,317
Charis Bible College donations and offerings	135,381	-	135,381	140,743
Abundance fund	35,830	-	35,830	35,766
General donations	567,082	-	567,082	562,841
Woodland Park Outbuildings	-	5,943	5,943	31,031
Mexico 22 WO		12,174	12,174	
Charis AWMi		837	837	
Scholarship Fund		500	500	
<b>Total donations</b>	<b>806,091</b>	<b>409,807</b>	<b>1,215,898</b>	<b>1,103,018</b>



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
<b>Partnership Programmes</b>				
Partnership: Grace	1,007,447	-	1,007,447	969,706
Partnership: LFT	37,043	-	37,043	39,127
Partnership: Other	41,183	-	41,183	44,261
Partnership: College	21,052	-	21,052	13,060
	<u>1,106,725</u>	<u>-</u>	<u>1,106,725</u>	<u>1,066,154</u>
<b>Sales</b>				
Book sales and other ministry products	181,874	-	181,874	168,982
	<u>181,874</u>	<u>-</u>	<u>181,874</u>	<u>168,982</u>
<b>Charis Bible College Fees</b>				
Student fees	414,785	83,346	498,131	565,717
Correspondence course	96,199	-	96,199	109,918
	<u>510,984</u>	<u>83,346</u>	<u>594,330</u>	<u>675,635</u>
<b>Total income</b>	<u>1,799,583</u>	<u>83,346</u>	<u>1,882,929</u>	<u>1,910,771</u>

**5 INCOME FROM TRADING ACTIVITIES**

	2022 £	2021 £
Royalties received	9,698	451
Café income	-	680
Other income	25,948	27,736
	<u>35,646</u>	<u>28,867</u>

**6 INCOME FROM INVESTMENTS**

	2022 £	2021 £
Interest receivable from bank accounts and short term deposits	<u>797</u>	<u>1,362</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**7 TOTAL EXPENDITURE**

	Direct costs £	2022 Support costs £	Total costs £	2021 Total costs £
<b>Costs of raising funds</b>				
Costs of raising donations income	<b>141,571</b>	-	<b>141,571</b>	135,889
				<u>135,889</u>
<b>Charitable activities</b>				
Sales	<b>57,056</b>	-	<b>57,056</b>	60,389
Charis Bible College Costs	<b>680,816</b>	<b>13,627</b>	<b>694,443</b>	668,542
Other Evangelical Expenditure	<b>1,899,528</b>	<b>147,991</b>	<b>2,047,519</b>	1,937,709
Governance costs	<b>52,762</b>	-	<b>52,762</b>	53,459
	<b>2,690,162</b>	<b>161,618</b>	<b>2,851,780</b>	<u>2,720,099</u>
<b>Total expenditure</b>	<b>2,831,733</b>	<b>161,618</b>	<b>2,993,351</b>	<u>2,855,985</u>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

**Analysed support costs consist of the following:**

Administration costs	<b>93,254</b>	68,228
Premises costs	<b>68,364</b>	137,186
	<b>161,618</b>	<u>205,414</u>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

**Other direct costs include:**

Auditor's remuneration:		
- Charity external audit	<b>15,750</b>	15,000
- Other costs	<b>5,050</b>	4,750

**Other support costs include:**

Depreciation (note 11)	<b>56,437</b>	<u>58,716</u>
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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**8 STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Wages & salaries	<b>1,133,356</b>	1,109,569
Social security costs	<b>86,774</b>	78,467
Pension costs	<b>22,239</b>	21,351
	<u><b>1,242,369</b></u>	<u>1,209,387</u>

No employee earned £60,000 per annum, or more (2021: £nil). Unpaid pension contributions as at 30 June 2022 were £4,518. (2021: £4,139)

The average number of employees during the period, expressed as full time equivalents, was as follows:

	<b>2022</b>	2021
	<b>Number</b>	Number
Management	<b>15</b>	14
Administration	<b>34</b>	35
	<u><b>49</b></u>	<u>49</u>

The average number of full time and part time staff during the year was 39 (2021: 41) and 15 (2021: 15), respectively.

Salary and pension contributions paid to key management personnel were £407,008 and £9,014 respectively (2021 - £361,252 and £7,992).

There were statutory termination payments made to 3 employees in the year totalling £9,510 (2021: £14,018) (2021: 2).

**9 TAXATION**

The company has no liability to corporation tax for the year ended 30 June 2022.

**10 TRUSTEES**

Total Trustee expenses reimbursed during the year ended 30 June 2022 were £616 (2020: £226) to two Trustees (2021: Two). These relate to Christmas hampers, guest speaking expenses and phone bills for Trustees. None of the Trustees have been paid any remuneration. The hampers were thanks for other work outside of trustee role such as attending events at various bible colleges or speaking at various conferences.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**11 TANGIBLE FIXED ASSETS**

	<b>Land £</b>	<b>Freehold buildings £</b>	<b>Computer and other equipment £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 July 2021	300,000	961,154	153,918	137,242	1,552,314
Additions	-	-	9,453	-	9,453
	<u>300,000</u>	<u>961,154</u>	<u>163,371</u>	<u>137,242</u>	<u>1,561,767</u>
At 30 June 2022	<u>300,000</u>	<u>961,154</u>	<u>163,371</u>	<u>137,242</u>	<u>1,561,767</u>
<b>Depreciation</b>					
At 1 July 2021	-	238,358	119,040	124,371	481,769
Charge for the year	-	34,674	16,696	5,067	56,437
	<u>-</u>	<u>273,032</u>	<u>135,736</u>	<u>129,438</u>	<u>538,206</u>
At 30 June 2022	<u>-</u>	<u>273,032</u>	<u>135,736</u>	<u>129,438</u>	<u>538,206</u>
<b>Net book value</b>					
At 30 June 2022	<u>300,000</u>	<u>688,122</u>	<u>27,635</u>	<u>7,804</u>	<u>1,023,561</u>
At 30 June 2021	<u>300,000</u>	<u>722,796</u>	<u>34,878</u>	<u>12,871</u>	<u>1,070,545</u>

**12 STOCKS**

	<b>2022 £</b>	<b>2021 £</b>
Finished goods	<u>57,900</u>	<u>60,891</u>

**13 DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	104,082	22,674
Other debtors	22,977	17,144
Prepayments	67,641	36,943
	<u>194,700</u>	<u>76,760</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	78,162	52,958
Other creditors	4,507	159
Accruals	112,613	164,910
Other taxes and social security	25,494	24,310
Deferred income	14,742	7,369
	<u>235,518</u>	<u>249,706</u>

**15 UNRESTRICTED FUNDS**

At 30 June 2022 the unrestricted funds of the Charity totalled £1,655,262 (2021: £1,659,884) of which £1,023,561 is held as designated fixed assets (2021: £1,070,545), leaving free reserves of £631,701 (2021 of £589,339).

**16 RESTRICTED FUNDS**

The movements on the restricted funds of the charity were as follows:

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Charis Bible College Scholarship	6,146	6,333	(1,964)	10,515
Charis Dumfries Mission	6,676	10,559	(7,751)	9,484
Charis Walsall Mission	66,174	32,151	(30,641)	67,684
Charis Belfast Mission	19,399	-	(6,193)	13,206
World Outreach	105,556	114,209	(77,260)	142,505
Translation Fund	5,083	70,240	(44,884)	30,439
UK Building Fund (Building)	91,105	63,381	(9,549)	144,937
USA Foundation Builder (Building)	-	96,109	(96,109)	-
God TV	116	20,243	(18,969)	1,390
Uganda Outreach	40	9,249	(9,289)	-
Other Restricted Donations	1,231	-	-	1,231
Rest Fund	-	7,772	(7,772)	-
US Grace Partnership Fund	-	8,164	(8,164)	-
Sturman Building project Fund	-	78	(78)	-
Woodland Park Outbuildings Fund	-	5,943	(5,943)	-
Charis Exeter Mission	570	4,860	(5,430)	-
Charis Exeter Scholarship	6,952	1,382	(786)	7,548
World Outreach French Region Fund	131	908	-	1,039
Charis Dumfries Scholarship	770	7,604	(1,159)	7,215
Charis Dewsbury Scholarship	3,353	9,607	(3,186)	9,774
Charis Dewsbury Mission	13,287	10,850	(11,485)	12,652
Mexico 22 WO	-	12,174	-	12,174
Charis UK Scholarship Fund	-	500	-	500
Charis AWMi	-	837	-	837
	<u>326,589</u>	<u>493,153</u>	<u>(346,612)</u>	<u>473,130</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**16 RESTRICTED FUNDS (continued)**

**Mission Funds**

The Charis Bible College Mission funds represent monies received in support of student mission trips.

**World Outreach Fund**

The World Outreach fund represent monies earmarked for the World Outreach project which funds Charis extension colleges, including translation projects and conferences.

**The Translation Fund**

The Translation fund represents monies earmarked for general translations.

**UK Building Fund (Building)**

UK Building Fund (Building) represents monies raised in support of the purchase and refurbishment of the charity's freehold premises.

**Charis Bible College Scholarship Fund**

The Charis Bible College Scholarship fund is for the funding of Bible College Scholarships.

**USA Foundation Builder (Building) Fund**

The USA Foundation Builder (Building) fund represents monies raised in support of the cost of the expansion of the Charis Bible College Woodland Park, Colorado facility.

**God TV Fund**

The God TV fund represents monies donated to finance broadcasting on the God Channel.

**Uganda Outreach Fund**

The Uganda Outreach fund represents monies raised for general outreach in Uganda.

**Grace and Faith Appeal Fund**

An appeal launched to cover basic costings of the Grace and Faith conference.

**Rest Fund**

The Rest Fund represents monies donated by partners that allows and enables directors of Andrew Wommack Ministries Offices worldwide and missionaries to take time off to recuperate when needed.

**US Grace Partnership Fund**

The US Grace partnership Fund represents donations that are received by the UK office for the general expenses of the US offices.

**Expansion Project (Sturman Project)**

This fund represents monies donated for the purchase of the Sturman property adjacent to the AWM Sanctuary property in Woodland Park, Colorado.

**World Outreach French Region Fund**

These funds are for Outreach work in the French speaking world.

**Charis Dumfries Scholarship**

These funds are for tuition fees for students with financial hardships.

**Charis Dewsbury Scholarship**

Similarly, these are to help students clear their student fees owing due to financial hardships.

**Charis Dewsbury Mission**

These are for mission expenses, which is part of the student programme.

**Mexico 22 WO**

These funds are for Outreach work in Mexico.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**Charis UK Scholarship Fund**

The Charis UK Scholarship Fund is for Correspondence and eCharis students' fees scholarship. **Charis Charis AWMi**

These Funds are for Charis in Colorado.

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	1,023,561	-	1,023,561
Current assets	867,219	-	473,130	1,340,349
Creditors: amounts falling due within one year	(235,518)	-	-	(235,518)
<b>Total net assets at 30 June 2022</b>	<b>631,701</b>	<b>1,023,561</b>	<b>473,130</b>	<b>2,128,392</b>

**18 RELATED PARTY TRANSACTIONS****Name of related party**

Andrew Wommack Ministries Incorporated.

**Nature of relationship**

4 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Incorporated - Andrew Wommack, Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year AWME transferred net funds to AWMi of £532,277 (2021: £791,733), made sales to AWMi totalling £435 (2021: £7,164) and AWME had purchases of £9,114 (2021: £20,238). The transfer of funds arises because of grants and donations initially received by AWME, but which relate to specific charitable funds managed within AWMi. As of 30th June 2022, £52,395 (2021: £85,652 was due to) was due to AWMi.

**Name of related party**

Andrew Wommack Ministries South Africa.

**Nature of relationship**

3 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries South Africa, to include Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year nothing was invoiced to AWM South Africa (2021: nil). There were no purchases from AWME South Africa during the year (2021: nil). As at 30<sup>th</sup> June 2022 there was £1,512 (2021: £1,512) outstanding from AWME South Africa.

**Name of related party**

Andrew Wommack Ministries Germany.

**Nature of relationship**

4 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Germany, to include Jamie Wommack, Billy Epperhart, Michael Pickett and Klaus-Dieter Gruber.

**Transactions and balances**

During the year AWME made sales of books, CD's, used computer and study guides to AWM Germany of £34,675 (2021: £32,366). AWME made purchases totalling £403 (2021: nil). As of 30<sup>th</sup> June 2022, no balance was due to or from Germany (2021: nil).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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**Name of related party**

Andrew Wommack Ministries Uganda.

**Nature of relationship**

2 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Uganda, to include Michael Pickett and Billy Epperhart.

**Transactions and balances**

There were no transactions during the year or prior year. As at 30<sup>th</sup> June 2022 and 30<sup>th</sup> June 2021 no balances were due to or from Andrew Wommack Ministries Uganda.

**Name of related party**

Andrew Wommack Ministries Canada.

**Nature of relationship**

3 directors of Andrew Wommack Ministries – Europe are also directors of Andrew Wommack Ministries Canada, to include Jamie Wommack, Billy Epperhart and Mike Pickett.

**Transactions and balances**

During the year AWME made sales of books, CD'S, study guides and invoiced a translation work to AWM Canada for £50,796 (2021: £16,639). AWME also recharged AWM Canada with Translation work worth £57,142. There were no purchases from AWM Canada during the period (2021: nil). As at 30<sup>th</sup> June 2022 there is £57,238 (2021: £97) outstanding from AWME Canada.

**Name of related party**

Andrew Wommack Ministries Australia.

**Nature of relationship**

2 director of Andrew Wommack Ministries – Europe are also a director of Andrew Wommack Ministries Australia, to include Billy Epperhart & Michael Pickett.

**Transactions and balances**

During the year AWME made purchases of £31,583 (2021: £28,478) and made sales of £nil (2021: £3,383) to AWM Australia. As of 30th June 2022, £2,260 (2021: 2,260) was due from Australia.

**Name of related party**

Andrew Wommack Ministries Netherlands.

**Nature of relationship**

3 Directors of Andrew Wommack Ministries – Europe were also directors of Andrew Wommack Ministries Netherlands – Michael Pickett, Billy Epperhart & Klaus-Dieter Gruber.

**Transactions and balances**

There were no sales (2021: £73) to the Netherlands during the year and nil in purchases (2021: nil). As of 30th June 2022, £4,372 (2021: £4,372) was due from AWM Netherlands.

**Name of related party**

Andrew Wommack Ministries Hong Kong

**Nature of relationship**

2 Directors of Andrew Wommack Ministries – Europe were also directors of Andrew Wommack Ministries Hong Kong – Michael Pickett & Billy Epperhart.

**Transactions and balances**

During the year AWME made no sales (2020: nil) to AWM Hong Kong. There were no purchases from AWM Hong Kong (2021: nil) . As of 30<sup>th</sup> June 2022, £196 (2021: £196) was due from AWM Hong Kong.

**Name of Related Party**

Andrew Wommack Ministries France.

**Nature of Relationship**

4 Director of Andrew Wommack Ministries-Europe, were also a director for Andrew Wommack Ministries France – Klaus Dieter-Gruber, Billy Epperhart, Michael Pickett & Jamie Wommack.

**Transactions and Balances**

During the year we had no funds transfers (2021: £8,828) and there were sales totalling £579 (2021: £1,012). There were purchases of £5,303 from France during the year (2021: nil). As at 30th June 22, a balance of £786 was due from AWM France (2021: £207).



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**Name of Related Party**

Andrew Wommack Ministry - Italy

**Nature of Relationship**

2 Director of Andrew Wommack Ministries- Europe are also Directors of AWM Italy – Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no purchases from AWM Hungary (2021: £nil)

**Name of Related Party**

Andrew Wommack Ministries Hungary.

**Nature of Relationship**

2 Director of Andrew Wommack Ministries-Europe, where also Directors of AWM France - Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no transactions with Zimbabwe, and nothing is outstanding between the two.

**Name of Related Party**

Andrew Wommack Ministries Zimbabwe.

**Nature of Relationship**

2 Director of Andrew Wommack Ministries-Europe, where also Directors of AWM Zimbabwe - Billy Epperhart and Mike Pickett.

**Transactions and Balances**

During the year we had no transactions with Zimbabwe, and nothing is outstanding between the two.

**Name of related party**

Hanna Alargent (nee H Gruber)

**Nature of relationship**

Related to a trustee

**Transactions and balances**

H Alargent was a consultant for the UK ministry. During the year AWME did not do any business with Hanna Gruber (2021: £20,794). At year end there was nothing owed to her.

**19 Financial Commitments**

The charity had the following operating lease commitments based on minimum lease payments:

**Land and Buildings**

	<b>2022</b>	2021
	<b>£</b>	£
Within one year	54,400	23,734
Within two to five years	-	-
In over five years	-	-
	<b>54,400</b>	23,734

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

**20 Reconciliation of net movement in funds to net cashflow from operating activities**

	<b>2022</b>	2021
	<b>£</b>	£
Net income / (expenditure) for the year (as per Statement of Financial Activities)	<b>141,919</b>	188,032
<b>Adjustment for:</b>		
Depreciation	<b>56,437</b>	58,716
Loss on disposal of tangible assets	-	1,195
Decrease in stocks	<b>2,991</b>	19,020
Increase in debtors	<b>(117,940)</b>	74,429
Decrease in creditors	<b>(14,188)</b>	(339,679)
<b>Net cash provided by / (used in) operating activities</b>	<b>69,219</b>	1,713



# Audit completion report

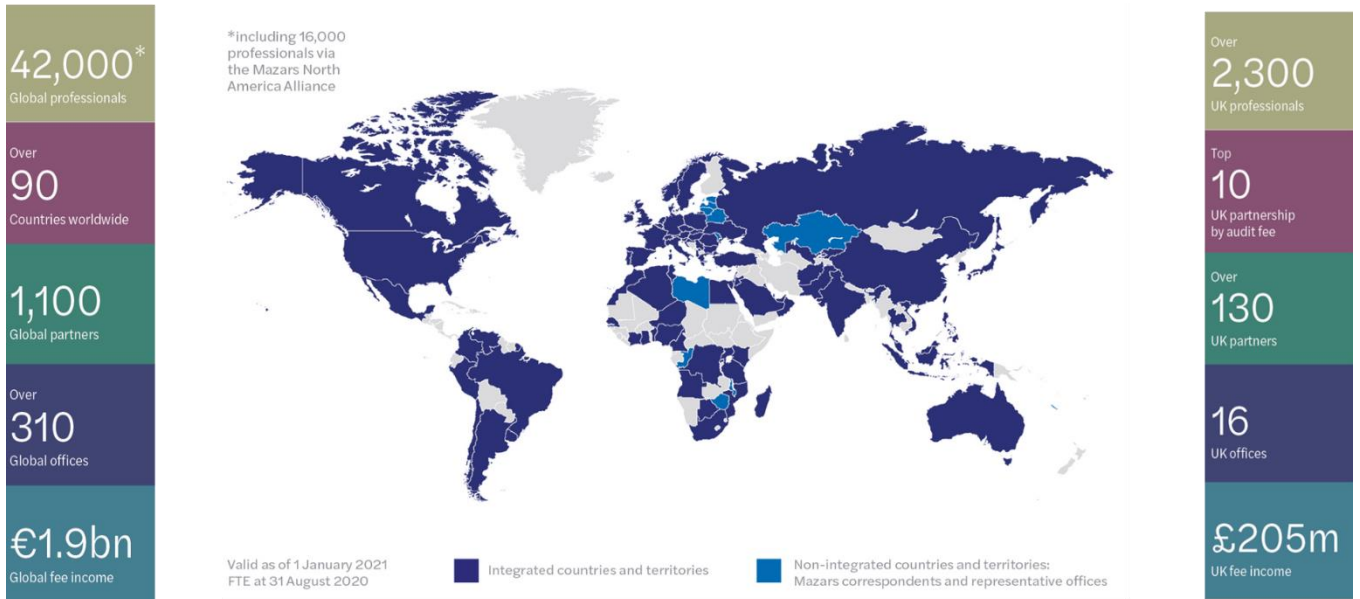
**Andrew Wommack Ministries – Europe**  
**year ended 30th June 2022**

October 2022

Strictly private and confidential

**mazars**

## Mazars at a glance





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Mazars at a glance

1. Executive summary
2. Audit approach
3. Significant findings
4. Internal control recommendations
5. Summary of misstatements

Appendix A: Independence

Appendix B: Other communications

This document is to be regarded as confidential to Andrew Wommack Ministries – Europe. It has been prepared for the sole use of the Board of Trustees. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

Board of Trustees  
Andrew Wommack Ministries - Europe  
Grace International Centre  
Leamore Lane  
Walsall  
WS2 7PS

25<sup>th</sup> October 2022

Dear Trustees

**Audit Completion Report – Year ended 30 June 2022**

We are pleased to present our Audit Completion Report for the year ended 30 June 2022. The purpose of this document is to summarise our audit conclusions.

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which was issued in August 2022. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07980 790139

Yours faithfully

Signed: *Ian Holder*

Ian Holder  
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## 1. Executive summary

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## Principle conclusions and significant findings

As outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 3 of this report we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement. The key audit matters that were of most significance in our audit of the Financial Statements for disclosure in our auditor's report:

- Management override of controls;
- Revenue recognition; and
- Fund Accounting.

Areas of management judgement

- Depreciation

## Misstatements and internal control recommendations

Section 4 sets out internal control recommendations and section 5 sets out audit misstatements; unadjusted misstatements net to a total of £2,309.

## Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 30 June 2022.

At the time of preparing this report, there is one significant matters outstanding. We still await confirmation from Barclays for the balance on the Charis Dewsbury account.

At the point of sign off we will require a signed letter of representation and we will conduct a post balance sheet review of the latest management accounts and Board minutes.

At the time of issuing this report and subject to the satisfactory conclusion of the remaining audit work, we anticipate issuing an unqualified opinion, without modification.





## 2. Audit approach

## 2. Audit approach

No significant changes to the audit approach noted from the Audit Strategy Memorandum issued at planning stage.



### 3. Significant findings

### 3. Significant findings

Set out below are the significant findings from our audit. These findings include:

- our audit conclusions regarding other significant risks, key audit matters and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 18 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any significant difficulties we experienced during the audit; and

#### Significant risks and key areas of management judgement

##### Management override of controls

##### Description of the risk

In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

##### How we addressed this risk

We addressed this risk through performing audit work over:

- Accounting estimates impacting amounts included in the financial statements;
- Consideration of identified significant transactions outside the normal course of business; and
- Journals recorded in the general ledger and other adjustments made in preparation of the financial statements.

##### Audit conclusion

No material misstatements have been noted due to management override of controls.



**Revenue  
recognition**

**Description of the risk**

There is a risk of fraud in the financial reporting relating to revenue recognition due to the potential to inappropriately record revenue in the wrong period. Due to there being a risk of fraud in revenue recognition we consider it to be a significant risk on all audits.

**How we addressed this risk**

We have addressed this risk by reviewing material transactions during the year and post year end, to ensure that they are treated correctly and recognised in the correct accounting period.

**Audit conclusion**

No material misstatements have been noted due to incorrect revenue recognition.

**Fund  
accounting**

**Description of the risk**

There is a risk that income or capital (endowment) received has restrictions imposed by a third party and therefore should be recorded as restricted income or capital (endowment) in the Statement of Financial Activities. The related expenditure must be allocated against these restricted funds and any remaining funds at the period end must be carried forward within restricted funds.

**How we addressed this risk**

We have addressed this risk through performing audit work over:

- The allocation of income between restricted and unrestricted funds;
- The treatment of expenditure allocated to restricted funds;
- The treatment of restricted capital funds received.

**Audit conclusion**

No material misstatements have been found surrounding the incorrect allocation of restricted income and expenditure.

<b>Depreciation of fixed assets</b>	<b>Description of the management judgement</b>  Assets are to be written down in full, less any estimated residual value, over their estimated useful lives.
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	<b>How our audit addressed this area of management judgement</b>  We addressed this judgement by reviewing the reasonableness of the depreciation policy. We carried out a proof in total for the depreciation charged in the year.
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	<b>Audit conclusion</b>  No material misstatements were identified surrounding depreciation of fixed assets.

## Qualitative aspects of the entity's accounting practices

We have reviewed Andrew Wommack Ministries – Europe's accounting policies and disclosures and concluded they comply with UK GAAP.

## Significant matters discussed with management

### Banking

There are several bank accounts that are not in the name of the charity but are in the following names

Charis Bible College Dumfries held with bank of Scotland

Charis Bible College held with Barclays

Charis Dewsbury held with Barclays

These are included in the statutory accounts as the charity's funds but we recommend that these are changed to the registered name of the charity.

## Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.





## 4. Internal control recommendations

## 4. Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of new issues
<b>1 (high)</b>	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	Nil
<b>2 (medium)</b>	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	Nil
<b>3 (low)</b>	In our view, internal control should be strengthened in these additional areas when practicable.	4



## **Recommendations in internal control – Level 3**

### **Description of deficiency**

Upon review of the fixed asset register we identified a large quantity of assets that had a nil net book value.

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### **Potential effects**

The register may be out of date.

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### **Recommendation**

We recommend a review of these assets for any that are no longer in use which should be disposed of or scrapped.

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### **Management response**

We have already begun verifying all physical items in all locations, allocating the ID numbers and matching these to the asset register. With board approval we will remove all relevant items as required.

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## **Recommendations in internal control – Level 3**

### **Description of deficiency**

We found that an incorrect VAT rate had been used to input values into the finance system.

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### **Potential effects**

The figures in the management and statutory accounts would be incorrect.

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### **Recommendation**

More care should be taken where VAT rates differ from the standard rate.

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### **Management response**

This was an error by a junior staff member, which was missed during the routine checks. We have implemented/updated our processes of checking work and provided further training on VAT processes.

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### **Recommendations in internal control – Level 3**

#### **Description of deficiency**

We found that not all invoices were available to support expenditure.

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#### **Potential effects**

There was an insufficient audit trail to evidence costs.

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#### **Recommendation**

More care should be taken when obtaining and filing invoices and expense claims.

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#### **Management response**

This was a case of misfiling invoices by junior staff. We have now implemented monthly checks, rather than quarterly.

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### **Recommendations in internal control – Level 3**

#### **Description of deficiency**

We found that journals can be raised, approved and posted by the same person.

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#### **Potential effects**

Inappropriate journals would go unchallenged.

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#### **Recommendation**

There should be a level of authorisation.

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#### **Management response**

Although this is normally discussed and agreed verbally with the Managing Director, we will look into an effective approval process to record this authorization physically.

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## Follow up of previous internal control points

### Stock control

#### Description of deficiency

During our testing over the existence and valuation of stock we found several errors in our samples.

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#### Potential effects

Stock items were difficult to trace which may have contributed to the miscounting of stock that we witnessed.

Stock must be valued at the lower of cost and net realisable value. The cost ascribed to items of stock did not agree to the latest purchase invoice. Several items of stock are given away for free throughout the year, therefore they should be valued at zero.

The stock team estimated the value of stock given away throughout the year and we assumed, in the absence of other information, that the same level would be given away in the year ending 30th June 2021. This was treated as an unadjusted error.

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#### Recommendation

We recommended that consideration be given to how various types of expenditure are treated. Should some be assumed to be distributed freely and not recorded as stock?

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#### Management Response in 2020

We set up a Finance and Operations project team to examine many processes, systems, controls, including stock control management. The goal was to strengthen the processes and review quarterly.

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#### Update 2021

We had no issues this year during our attendance at the stock count. Our valuation testing showed that there is some slow-moving stock, purchased in 2018, but we see that these are held at a value substantially below the cost.

We recommend that items likely to be given away rather than sold are held at nil value. A provision should be made to reduce the value of stock.

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#### Update 2022

We did find some small errors during the count and the old items purchased in 2018 are still in stock, although at a value below the original cost.

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#### Management response

We are still improving the stock system and will look at removing old stocks, including giving these away at public events after board approval to do so.

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## 5. Summary of misstatements

## 5. Summary of misstatements

We set out below the misstatements identified during the course of the audit, above the level of trivial, that management have decided not to adjust. There were no adjusted misstatements.

Details of adjustment	Assets	Liabilities	Reserves	Income statement	Nature of error (Factual / Judgmental / Extrapolated)
Current Year 2022 unadjusted misstatements					

DR Costs of sales		2,039	extrapolated
CR Stock	-2,309	-	
<i>Description of adjustment</i>  <i>Being the extrapolated difference in the quantities of stock counted during the stock count compared to the final stock report.</i>			





# Appendices

A: Independence





B: Other communications

## Appendix A: Independence



As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We can confirm that no new threats to independence have been identified since issuing the Audit Strategy Memorandum and therefore we remain independent.

## Appendix B: Other communications

Other communication	Response
 <b>Compliance with laws and regulations</b>	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p>
 <b>External confirmations</b>	<p>We did experience difficulties with respect to obtaining external confirmations from Barclays Bank.</p>
 <b>Related parties</b>	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ul style="list-style-type: none"> <li>a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and</li> <li>b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.</li> </ul>
 <b>Going concern</b>	<p>We have not identified any evidence to cause us to disagree with the Board of Trustees that Andrew Wommack Ministries - Europe will be a going concern, and therefore we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements.</p>



Other communications	Response
 <b>Subsequent events</b>	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
 <b>Matters related to fraud</b>	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and where appropriate the Board of Trustees, confirming that</p> <ol style="list-style-type: none"> <li>a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud;</li> <li>b. they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud;</li> <li>c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ol style="list-style-type: none"> <li>i. Management;</li> <li>ii. Employees who have significant roles in internal control; or</li> <li>iii. Others where the fraud could have a material effect on the financial statements; and</li> </ol> </li> <li>d. they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.</li> </ol>

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