

EUROVISION MISSION TO EUROPE
Registered Charity No 1126438
Company No 6638375
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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EUROVISION MISSION TO EUROPE
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TRUSTEES' ANNUAL REPORT
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Objectives and Activities:

The Objects of Eurovision Mission to Europe are:

- To promote the Christian religion and to proclaim the Gospel of Jesus Christ throughout Europe and elsewhere in accordance with the Statement of Beliefs in the Schedule to the Articles in such ways as the Trustees from time to time may think fit;
- To promote training in the Christian faith throughout Europe and elsewhere;
- To relieve poverty amongst individual communities in such parts of Eastern Europe and elsewhere as the Trustees may from time to time think fit.

2022 was the twenty-ninth year of the trust (the twenty-third year under registration 1126438) although the beginnings of the work are much older. The objects of the trust as listed above identify the purpose for which the Mission was set up. Being a Christian charity, the Mission seeks to fulfil these objects following the leading of God's Holy Spirit.

Vision to Evangelise in Eastern Europe

In 1986 David believed that the Iron Curtain which had separated East and West Europe for so long would fall, and that a new great move of faith would sweep across the whole continent, uniting East and West.

In 1988, when it was still impossible, David held an 'East-West' conference in Karlsruhe, West Germany: 4000 delegates came to the first conference – and six hundred came from the East through the Iron Curtain! David held a second East-West conference in West Germany in 1989. Six hundred again came from the East – and within a few days of the ending of the conference, the Iron Curtain began to fall!

This was the beginning of a new powerful and life-changing vision for Europe – first the opening of the Iron Curtain – then holding meetings in the stadiums in Hungary, Bulgaria and Romania – followed by the first conferences in Ukraine, Siberia, and now all over Russia.

In just the first ten years after the East-West conferences, David personally held over three hundred conferences and meetings in the former Soviet countries.

In 1995, David launched Prophetic Vision magazine. Now, twenty years later, the magazine is distributed in both print and digital editions to over 130 countries.

To maximise publicity after a violent attack, David called a press conference in the Ukraine in 1998. He suddenly realised he could reach the whole nation through the media. Encouraged by the positive response both in the press and TV, Eurovision International TV Company was formed. The first evangelistic programme, The Power of Faith, was ready by the end of that same month.

In 2002, David saw a new way to reach Russia: continuing to work with the local churches, taking a sport-hall/stadium – AND to buy air-time on TV, to broadcast the whole meeting live, reaching the entire region via terrestrial TV. In the first fourteen months of launching this programme, David held twenty Live-TV broadcasts, double the number originally planned!

In September 2008 we held one of the largest conferences and public events ever in the Baltic States. Every day we saw thousands commit their lives to Christ in the Saku Arena, Tallinn, Estonia – the first Christian event ever held in the arena! This event was followed by evangelism in Vilnius, Lithuania in October 2009 and 2010, and Poland 2012 and 2014 – these were possibly the largest public events in Europe since the great Billy Graham rallies!

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Since 2011 we have worked extensively with the Russian Holocaust Survivors living in Israel, providing humanitarian aid, giving them new hope, and healing for the past. We want to make sure that their suffering is never forgotten. We are committed to work and pray for the benefit of these Survivors. In April 2011, David held the first large-scale outreach in Israel since the days of Christ and the Apostles, leading to 4000 Russian Jews hearing in the Gospel in the amphitheatre in Caesarea 2016.

Faced with external territorial aggression since 2014, every major Ukrainian denomination has united with David in annual National Days of Prayer, so that in 2018 the President of Ukraine could say, the whole nation is turning back to God! In 2022, because of the war, the Day of Prayer was held in Lviv and broadcast nationally on TV.

Since 2014, when the conflict began in East Ukraine, we've helped thousands of families who fled the fighting. 2022 presented enormous challenges to the operation of the charity in Ukraine. Although anticipated, the full-scale invasion of Ukraine was shocking in its force and consequences. Since the start of the full-scale invasion, we have been supplying humanitarian and spiritual aid to the displaced and vulnerable living in Ukraine. Daily our staff are helping those in distress, sharing the love of Christ in word and deed.

A full history is available on our website – www.eurovision.org.uk

Achievements and Performance:

2022 Review of Activities

2022 presented enormous challenges to the operation of the charity in Ukraine. Although anticipated, the full-scale invasion of Ukraine was shocking in its force and consequences. Women and children, hiding in underground car parks, to protect themselves from the bombs. Ordinary, untrained citizens, encouraged to take up the fight. A humanitarian crisis of vast proportions. 13 million displaced. Families separated. For 12 months we have been supplying humanitarian and spiritual aid to the displaced and vulnerable living in Ukraine. Daily our staff are helping those in distress, sharing the love of Christ in word and deed.

Since 2014, when the conflict began in East Ukraine, we've helped thousands of families who fled the fighting. Many had no adequate shelter or provision when they first arrived in Kiev, the capital of Ukraine. The pandemic has exacerbated inequalities, stretched social provision beyond its limits, and created a health crisis amongst the displaced and poor.

David Hathaway has been ministering in Ukraine since the early 1990s, although his connection with the nation goes back much further. Following the 2014 Russian annexation of Crimea and invasion of the Donbas region, we have been holding National Days of Prayer, supported by all the church denominations. One of the purposes of the event is to strengthen the unity of the churches and the nation, by uniting under the Gospel of Jesus Christ.

Vadim Preobrazhenskiy, our Official Representative in Ukraine writes,

On February 24th many Ukrainians appeared in the situation when the decision had to be done fast, and none of them could guarantee a solution, safety, or stop the illegal offensive. Waking up from explosions we realized that the fight not only for the freedom and future has started, but it was also the fight for the existence of Ukraine as a nation.

During the first days of the war, when Kyiv was already surrounded by Russian troops and the Kyiv region was occupied, we started evacuating people and providing them basic help and accommodating them in asylums, including simple, but fortified with sandbags basements in our own and church buildings. Evacuating survivors from occupied territories put us and the lives of our team at risk, since most of the bridges were destroyed and moving very slowly people could easily become victims, but we fully trusted the Lord and He used us to save so many.

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When the Kyiv region was liberated, we started delivering relief and holding social work in Gostomel, Irpin, Bucha, Borodyanka, and other cities and villages. Later the world was shocked by devastations, mass executions, and destructions, the need was enormous and many of our survivors still were there. We distributed food, hygienic supplies, fresh water, bread, fuel, gas, and financial support as well as Bibles. This social work required sacrificial dedication as we were allowed to enter the region before it was officially opened for visitors, the land was covered with unexploded shells, but we already had some experience and confidence in the Lord. This work in the Kyiv region continued for a long time and still does when we answer certain needs and requests.

East of Ukraine remained the hottest point on the map, having united our efforts and confidence we started holding missions to the frontline cities, in some of which there are no undamaged houses and people survive in basements. Reliable transportation is very important during such missions, as the roads are damaged, and the distances are substantial. With minibuses, a wide range of relief is delivered as well as financial and important spiritual support, which can't be measured in monetary, but often a simple human hug is very precious after seeing so much evil. We cooperate with chaplains what gives us access to the frontline without guns but opens the opportunity to be in the most critically needy places. Chaplains often pay a high price and have the same fortitude as defenders of Ukraine do.

In addition, on a constant basis, cooperating with churches, seminaries, and organizations we hold social projects in Kyiv and in West Ukraine for refugees, internally displaced people, orphans, and children from suffering families, to bring some love and positive changes into their lives. Right now, we receive many requests for generators, people need food, and there is huge damage to infrastructure and to people's souls. Praying and acting we trust that many more victims of this illegal invasion will get so much-needed support.

We have a very special privilege to reinforce the unity in the nation by leading, organizing, and holding National Days of Prayer for Ukraine since 2016, this national-level ministry has had a historical impact, as unity is the answer to how we effectively resist so much bigger enemy. Most of the Christian confessions participate in Days of Prayer showing unprecedented unity to millions of believers. Days of Prayer continued during the war, which was special encouragement for the people of Ukraine, strengthening confidence, increasing hope, and spreading spiritual impact across the whole nation.

Ukraine will need strong support before and after the Victory. For us living in times of war means not only resistance to the enemy and fighting for freedom, but it is also fighting for our values which can't be changed even by the enemy whom we face. Nation of Ukraine, defenders of Ukraine, and survivors of Ukraine have become the living epitome of heroism and of how to stand for your peaceful but unwavering values.

Thank you for the privilege to spread mercy around the nation and thank you for sharing the same values!

Your Ukraine Team

2022 was the first year in which normal charitable operations could commence following the pandemic. David Hathaway was able to travel and hold evangelism and ministry across numerous countries. Preaching continues weekly on TV, Radio, Podcast and Online; and David Hathaway has started writing a whole new series of teaching books.

2022 HIGHLIGHTS

- **November 2022:** What has happened in Georgia is one of the biggest spiritual breakthroughs we have ever seen, where, like Ukraine, a divided nation has decided to come together as one, just as Jesus prayed we would: "Father, may they be one as We are One." Our 3-day event, 16-18 November, was held in the modern Olympic Palace in Tbilisi. It was successfully filled by the united efforts of members of all the different Christian denominations that exist and work in the Republic of Georgia; pastors, leaders and people united in the love of Christ. This co-operation created a tremendous public witness to the love of God and an atmosphere of unity and harmony – the Body of Christ – united in action.

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- **June 2022:** On 12th June David Hathaway was in Ukraine, in Lviv, to hold a United Day of Prayer - joined by churches of every denomination all over the nation. Broadcast live on YouTube, up to 3000 attended in Lviv itself, the largest Christian gathering permitted since the war began. We were honoured to have the Governor of the Lviv Region Military Administration taking part in the prayer with us.
- **Russian Orthodox Christmas, January 2022:** We had the opportunity of feeding the homeless in Kiev, Ukraine. Our staff set up a tent next to the central bus station, and provided food and Christmas presents to these vulnerable individuals. In addition, we distributed New Testaments and shared the love of God.

Promote training in the Christian faith throughout Europe and elsewhere:

Prophetic Vision: Launched in 1995, Prophetic Vision is a 16-page quarterly magazine which is distributed to over 100 countries in English, German, Danish and Russian. The magazine is also available online and in its own dedicated Android, Kindle and iOS APP. The aim of the magazine is to challenge Christians to rise up and do something for the glory of God.

Eurovision TV: We continue to broadcast every week on a variety of TV and radio networks across Europe. Where appropriate and internet connections allow, all main ministry events are broadcast live and made available on-demand via Facebook, YouTube and ministry website. Depending on event, edited highlight clips are produced and distributed. Our YouTube channel contains vlogs, documentaries and TV programmes.

Website: Featuring blogs, videos, photo galleries and ministry reports, regular updates are produced and posted. Content is either ministry reports or extracts of teaching. Content is search engine optimised and labelled. Content is distributed organically and paid. Regular updates include: Photographs, Videos, Social Media Infographics, Blog posts, Online-PR

Podcasts: Launched in February 2015, the podcasts feature the music of Vinesong alongside extracts of teaching by David Hathaway. Over 1 million have been downloaded.

Social Media: Continuing with the development of its digital offering, we have Facebook, Twitter and YouTube accounts in multiple languages. The purpose of these profiles is to build and encourage faith. Multi-media updates are posted regularly. Because of the war in Ukraine, many of our humanitarian appeals were filmed by our staff in Ukraine; some of these videos had over 500,000 streams on Facebook.

Supporter Communications, Fundraising and Events

During a time of heavy financial commitment, we have worked hard to ensure that our supporters are kept up to date with news, encouraging testimonies from our work and a clear presentation of the needs of our ministry.

- **Newsletter:** A two-page black and white monthly newsletter is mailed to donors and new joiners. The newsletter is then adapted for email and digital distribution. It is normally mailed between 20-25th of the month. During 2022, the main method of fundraising was the monthly newsletter.
- **Magazine:** A 16-page quarterly full-colour magazine is distributed at the beginning of the month (normally on the first Wednesday of February, May, August and November). This is sent 2nd Class Royal Mail so it is received by the first weekend of the month. A digital edition of the magazine is distributed via website, Facebook, and Twitter. Bulk copies of the magazine are mailed to over 400 subscribers for distribution to church and prayer groups across Elim, AOG, Baptist, Methodist, Reformed, Nazarene and independent denominations. Approximately 90,000 copies are printed and distributed worldwide.
- **Email:** Approximately once a month the ministry distributes multimedia emails to its various databases. These have an average open rate of 48% compared to industry average of 28%. In 2022 Eurovision was again recognised by Constant Contact for unmatched engagement with our audience: *'Once again, you set the standard of excellence. We are thrilled to present you with the All-Star Award for 2022!'*
- **TV, Radio and Podcast:** A weekly 28.30min TV programme is broadcast weekly on Revelation TV, Sundays at 20.00. The programme is filmed on location at ministry events and contains adverts for magazine, donations and social

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media. The TV programme is adapted for YouTube with SEO, Cards and End Screen Annotations. A weekly 13.00min radio programme is broadcast on Premier Radio; this is recorded on location and contains full contact information and free product offer for new subscribers. The programme is also broadcast on local radio station, Branch FM, Saturdays 19.00. A weekly teaching podcast is distributed every Monday and Friday; a video edition is placed on YouTube and Facebook.

- Advertising: Depending on the projects undertaken by the charity, print and digital advertising is undertaken to support various objectives.
- Social Media PR: Using the charity's digital platforms, Social Media PR provides direct and targeted communications to our core audience who have chosen to engage with the ministry. This helps raise our profile, increase credibility; and the content supports SEO efforts.

Financial review:

The accounts have been prepared in accordance with the Statement of Recommended Accounting Practice for charity accounts.

Expenditure

The administration supports the direct charitable expenditure as well as meeting legal and accounting requirements and handling correspondence with supporters.

The main charitable expenditure, in line with the main purpose of the Mission, is the expenditure on Public Events overseas. The total expenditure on this, including a small amount spent on meetings in the UK, amounts to £1,445,021. Activities overseas include a concentration on outreach in Central Asia, although Note 3 to the accounts show that the main areas of expenditure include Poland, Ukraine and Georgia. The 3-day mission in Georgia in November cost £394,580 including support costs. The greatest cost was that of supporting Ukraine through the difficulties of war. As well as holding some public events in Lviv immediately prior to the outbreak of war with Russia it was possible to hold a day of prayer in Kyiv, on much reduced scale than previously. Funds have also been retained in Kyiv for a National day of Prayer/Thanksgiving when the war is over, these have not been included as prepayments because of the uncertainties of the current situation. In addition to this some £314,359 has been spent on aid in Ukraine including providing funds for a minibus (£46,587) to reach locations with the aid that has been purchased.

As well as the public meetings the charitable expenditure includes the presentation of the Gospel events through television and internet, costing £237,909 and the publication and distribution of Prophetic Vision magazine, costing £262,520. Both of these are up on last year by 4.8% and 3.7% including the allocation of support costs whereas the expenditure on public meetings is up 22% on the previous year.

Administration costs include the UK office costs which have to be borne in order for public events to be carried out. How these have been allocated across the various cost areas can be seen under "Support cost" in Note 6 to the accounts.

Income and Fundraising

We remain deeply grateful to our supporters for their support of the work, whether as individuals or churches, or through some charitable trusts. Income was marginally increased from that in 2021, both through donations and tax recovered through Gift Aid resulting in a significant increase in income of over 28% from £1,954,032 to £2,513,168. A surge of funds came in March 2022, the month following the outbreak of war in Ukraine which enabled expenditure on aid in Ukraine and for support in that nation generally.

Sales of books and DVD's continue, the income from this was down significantly from £29,492 to £13,802. This serves to bring both teaching and to act as an indirect method of promoting the work of Eurovision.

The Mission is not normally financially dependent on the support of anyone involved with its management.

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Property

The property in Dewsbury serves as the administrative and organisational hub of the Mission. Bramleys of Huddersfield supplied the most recent valuation of the property at Healds Road which was obtained on 5th April 2017, giving a Fair Value for the property of £325,000. Since a 1% depreciation charge is applied annually to the property this results in the current NBV of £302,670.

The remaining property at Karpatskaya street in Kiev, Ukraine serves both as an office and place of representation for work of Eurovision in Ukraine as well as housing the TV production unit. In this case a 5% annual depreciation charge has been applied to this property, giving it a current NBV of £41,372. However, at the time of writing, with the Russian invasion of Ukraine, it is impossible to give any realistic valuation of the property.

Assets

Over a period of time the assets which the ministry owned have been replaced with equipment held through leasehold agreements rather than outright purchase due to the benefit of service contracts etc. This applies to general office equipment, as well as the equipment held in the post room for printing and preparation of the newsletter mailings. One exception to this is the computer equipment which were purchased outright. All of this equipment is held at the Ministries' administrative offices at Healds Road, Dewsbury. The only other asset which is recognised in the accounts apart from the two properties described above is the TV equipment held in Ukraine and allocated to "Television" ministry costs. The cost value of these items is £42,436 (see note 8 of the accounts) and the current NBV has now been written down to £2 only.

Investment Policy

The Trust Deed authorises the trustees to make and hold investments at their discretion. None were held during the year.

Reserves Policy

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. As at 31st December 2022, free reserves, excluding fixed assets amounted to £389,746. (See note 11 to the accounts.) This represents approximately two months expenditure at current levels and is considered to be adequate to meet the charities' needs for sufficient cashflow to carry out its projects in 2023 allowing for fluctuations both in expenses and income.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

Current Investigation into Potential Misapplied Overseas Funds

During the latter half of 2022, the trustees became aware of the possibility that funds sent to a charity in Lithuania to carry out religious services in Poland were being misapplied. Although work carried out in the past had met expectations, there appeared to be a mismatch between the costs charged for work carried out compared to the scale of the events themselves. No satisfactory explanation of this disparity was forthcoming from those who were in receipt of funds sent by Eurovision. In view of this the relationship with the overseas charity was terminated and the trustees employed the services of Sorainen, a reputable legal firm to carry out a detailed investigation to establish the facts. The outcome of this ongoing investigation is unknown at present.

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Total funds

Total funds have increased from £710,927 to £775,810. Included in this figure is a prepayment of £169,611 for the National Day of Prayer in Ukraine 2022, an event which current circumstances suggest is unlikely to take place in the manner originally intended. Total tangible assets amount to £365,554 and Net Current Assets £410,276. Restricted funds amount to £34,587. Of this £359,416 is the combined value of two properties held by the charity - one in the UK which serves as the head office and the other in Ukraine, which serves as a TV studio and hub for activities in Ukraine and beyond. The NBV of other capital items has been written down to £6,138.

Plans for Future Periods:

Plans for 2023

The Trustees will continue to monitor and assess our operations in Ukraine in accordance with developments in that region. The Trustees take their responsibilities towards our staff and volunteers very seriously during the war and will endeavour to provide any and all appropriate actions for them and their families.

The Charity plans to hold Days of Prayer in UK, Armenia, Germany and Ukraine. And evangelism in Uzbekistan and Georgia.

Structure, Governance and Management:

Governing Instrument: Memorandum and Articles of Association of Eurovision Mission to Europe dated 4 July 2008.

The charitable company formed under this Memorandum and Articles of Association formally represents the incorporation of the charity, Registered Number 1013288 and has the same charitable objects. The charitable company is the successor body to the original charity. The Company is Limited by Guarantee and not having a Share Capital.

The Company is governed by Members (Subscribers), Trustees (Directors) and Spiritual Authority.

Eurovision Mission to Europe (registered charity, Number 1126438) also governs Eurovision Mission to Europe, (charity number 1013288) in accordance with the signed Transfer Agreement, dated 12 January 2009. The transfer was agreed at a General Meeting, dated 11 December 2008.

Day-to-day management of the Charity is delegated to such persons who the Trustees believe are more conveniently placed to carry such duties. The UK office currently employs seven people.

Reference and administrative details:

Charity Registration: The charity under registration number 1126438 began to function on 1st January 2009. The Trust was originally registered as a Charity no 1013288 by the Charity Commissioners for England & Wales on 30 July 1992.

Company Registration: Eurovision Mission to Europe is a Company Limited by Guarantee registered number 6638375 and was incorporated on 4th July 2008.

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Principal Office: 41 Healds Road DEWSBURY WF13 4HU

Trustees: Mr R Parkhouse (Chairman) Elected by Trustees 24/09/2010
Mr E C Woodward Elected by Trustees 2/06/2003
Mr L Holihan Elected by Trustees 4/08/2008
Mr M Wieteska Elected by Trustees 19/07/2016
Mrs ER Parkhouse Elected by Trustees 23/05/2011

C.E.O. Mr D G Hathaway Appointed 5/09/2018

Bankers: Barclays Bank, Leicester, LE87 2BB

Solicitors: Jordans Neil Jordan House Wellington Road Dewsbury WF13 1HL

Auditor: Torevell Dent (Audit) LLP, 1-3 St. Ann's Place, Pellon Lane, Halifax, HX1 5RB

Statement of Trustees' Responsibilities:

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

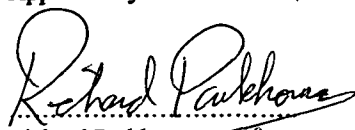
- ◆ select suitable accounting policies and then apply them consistently;
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the companies will continue in business.

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

Statement as to Disclosure of Information to Auditor

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the companies auditor is unaware, and each trustee has taken all the steps that ought to have been taken as a trustee in order to make them aware of any relevant audit information and to establish that the companies auditor is aware of that information.

Approved by the trustees on 16 October 2023 and signed on their behalf by:


Richard Parkhouse
Chairman/Trustee

AUDITOR'S REPORT

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EUROVISION MISSION TO EUROPE FOR THE YEAR ENDED 31 DECEMBER 2022

OPINION

We have audited the financial statements of Eurovision Mission for the year ended 31 December 2022. The 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).

This report is made solely to the charitable company's members as a body, in accordance with Section 144 of the Charities Act 2011 made under Section 154 of the Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of reserves including 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 properly prepared in accordance with the requirements of the Charities Act 2011.

EMPHASIS OF MATTER

We draw attention to note 3 to the financial statements which highlights uncertainty regarding the future outcome of a material legal case. Our opinion is not modified in respect of this matter.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purpose of the 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 charitable company'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 charitable company or to cease operations, or has no realistic alternative to do so.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 ISA's (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 these 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. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below.

In planning and designing our audit tests, we identify and assess the risks of material misstatement within the financial statements, whether due to fraud or error. Our assessment of these risks includes consideration of the nature of the industry and sector, the control environment and the business performance along with the results of our enquiries of management, about their own identification and assessment of the risks of irregularities. We are also required to perform specific procedures to respond to the risk of management override. Following this assessment, we considered the opportunities and incentives that may exist within the company for fraud in evaluating the revenue recognition and processing of foreign transactions.

AUDITOR'S REPORT
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
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We gained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Companies Act 2006, UK tax legislation, data protection, anti-bribery, employment, and health and safety legislation. Our tests included performing sales completeness testing to ensure income has been recognised in the year an event has been held, obtaining detailed understanding of the system for authorising expense invoices and transactions, and agreeing the financial statement disclosures to underlying supporting documentation and enquiries with the management team. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluation whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

BASIS OF 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 charitable company 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 trustee's 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 charitable company'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 annual report, other than the financial statements and our audit 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 in 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.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluation, whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the trustee's report.

AUDITOR'S REPORT
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
EUROVISION MISSION TO EUROPE
FOR THE YEAR ENDED 31 DECEMBER 2022

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the financial statements; or
- The charitable company has not kept adequate accounting records and returns; or
- The financial statements are not in agreement with accounting records and returns; or
- We have not received all the information we require for our audit.



Samantha Sutcliffe F.C.C.A. (Senior Statutory Auditor)
For and on behalf of Torevell Dent (Audit) LLP
Statutory Auditors and Chartered Certified Accountants
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date: 16 October 2023

TOREVELL DENT (AUDIT) LLP IS ELIGIBLE TO ACT AS AUDITOR IN TERMS OF SECTION 121 OF THE COMPANIES ACT 2006.

EUROVISION MISSION TO EUROPE

Registered Charity No 1126438

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022 (Incorporating Income and Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME FROM:					
Donations and Legacies	2	1,902,412	405,960	2,308,372	1,786,078
Tax recoverable		165,015	25,765	190,780	138,435
Charitable activities					
Sales of books and DVD's		13,802	-	13,802	29,492
Event Booking		-	-	-	-
<u>Investments</u>					
Bank interest received		164	-	164	27
Other Income		50	-	50	-
Total		2,081,443	431,725	2,513,168	1,954,032
EXPENDITURE ON:					
Raising funds					
Newsletter		118,432	-	118,432	119,521
Advertising, promotion and publicity		67,979	-	67,979	61,040
		186,411	-	186,411	180,561
Charitable activities					
Public Events	3	1,343,845	101,176	1,445,021	1,184,478
Gifts/Aid	4	17,532	314,759	332,291	9,436
Television and Audio/Visual	5	237,909	-	237,909	227,097
Prophetic Vision magazine and teaching		262,520	-	262,520	253,098
Royalties		10,973	-	10,973	23,165
		1,872,779	415,935	2,288,714	1,697,274
Total	6	2,059,190	415,935	2,475,125	1,877,835
Net income/(expenditure)		22,253	15,790	38,043	76,197
Other Recognised gains					
Revaluation of Property		-	-	-	-
Currency Fluctuation gain/(loss)		(13,224)	-	(13,224)	(11,314)
		(13,224)	-	(13,224)	(11,314)
NET MOVEMENTS IN FUNDS		9,029	15,790	24,819	64,883
Total funds brought forward at 1st January		741,223	34,587	775,810	710,927
Total funds carried forward at 31st December		750,252	50,377	800,629	775,810

There were no other recognised gains or losses for 2022 other than those included in the Statement of Financial Activities.

The notes on pages 16 to 19 form part of these accounts.

EUROVISION MISSION TO EUROPE

Registered Charity No 1126438

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	7		360,506		365,554
Current Assets					
Stock		1,669		1,421	
Debtors falling due within one year	8	19,840		185,351	
Cash at bank and in hand		457,822		270,767	
		<u>479,331</u>		<u>457,539</u>	
Current Liabilities					
Creditors: falling due within one year	9	<u>39,208</u>		<u>47,283</u>	
Net Current Assets			440,123		410,256
NET ASSETS			<u><u>800,629</u></u>		<u><u>775,810</u></u>

Represented by:

Income Funds					
Restricted funds	10		50,377		34,587
Unrestricted funds			750,252		741,223
TOTAL FUNDS	11		<u><u>800,629</u></u>		<u><u>775,810</u></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, and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Trustees on 16 October 2023

 Director/ Trustee
Richard Parkhouse

The notes on pages 16 to 19 form part of these accounts.

EUROVISION MISSION TO EUROPE

Registered Charity No 1126438

STATEMENT OF CASH FLOWS FOR YEAR ENDING 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net movements in funds	24,819	64,883
Depreciation	19,898	16,908
Revaluation	-	-
(Increase)/Decrease in stocks	(248)	(301)
(Increase)/Decrease in debtors	165,511	(174,910)
Increase/(Decrease) in creditors	(8,075)	21,615
	<u>201,905</u>	<u>(71,805)</u>
Capital expenditure		
Purchase of tangible assets	(14,850)	(7,670)
Cash flows from financing activities		
Cash inflows from new borrowing	-	-
Cash at bank and in hand 31 December 2021	270,767	350,242
Cash at bank and in hand 31 December 2022	<u><u>457,822</u></u>	<u><u>270,767</u></u>

EUROVISION MISSION TO EUROPE

Registered Charity No 1126438

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

- a) These financial statements have been prepared under the historical cost basis of accounting except for freehold property which has been included at revalued amounts. This valuation is carried out at least once every six years. The financial statements include the results of the charity's operations which are described in the Trustees Report, all of which are continuing. The accounts have been prepared in accordance with the Financial Reporting Standard for Charities (FRS102) published in 2014, applicable UK Accounting Standards and the Companies Act 2006.
- b) Donations are accounted for on a receipts basis. In the case of vouchers (e.g. Stewardship or CAF), the date of receipt of the voucher is used rather than the date of transfer of funds. Tax recoverable is matched to the related gifts.
- c) Income (other than donations) and expenses are accounted for on a receivable basis.
- d) Expenditure is recognised when a liability is incurred. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.
- e) Whenever clearly identifiable, costs are allocated to direct charitable expenditure, newsletter costs or fund-raising and publicity costs. Support costs include central functions and are allocated to the relevant activity cost category on the Statement of Financial Activities and a table included under note 7 showing the support cost breakdown.
- f) Expenditure on assets costing over £500 is capitalised. Depreciation is calculated on the straight line basis and aims to write off the cost of fixed assets over the remaining useful lives. Freehold property at 41 Healds Road was depreciated at 1% . Property held in Ukraine is depreciated at 5%. The following lives were applied subject to individual assessment.

Audio/visual equipment	5 years
Computer hardware	4 years
Computer software	2 years
Fixtures & Fittings	8 years
Office equipment	4 years
Sound equipment	4 years

- g) Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded using the exchange rate in operation at the date of the transaction. All differences are taken to the statement of financial activities.
- h) Donations in the form of gifts in kind are included in the financial statements.
- i) Charitable Status and Taxation. As a registered Charity the company is exempt from income tax and corporation tax. The charity is not registered for Value Added Tax.

2 DONATION INCOME

	£
Norway	389
Switzerland	26,024
UK and other overseas	2,149,852
Legacies	132,207
	<u>2,308,472</u>

3 PUBLIC EVENTS

- Direct costs - Support costs

	Unrestricted funds	Restricted funds	Support Costs	Total 2022
	£	£	£	£
Poland	355,588	1,430	32,378	389,396
Ukraine	355,974	39,616	32,378	427,968
Georgia	361,567	635	32,378	394,580
Other Public Events	181,807	19,579	10,793	212,179
UK including Prayer days	20,263	635	-	20,898
Restricted funds useable in evangelism	(39,281)	39,281	-	-
	1,235,918	101,176	107,927	1,445,021

Current Investigation into Potential Misapplied Overseas Funds

There is an ongoing investigation into the use of funds sent to a charity in Lithuania who were organising events in Poland for Eurovision. This arose because it did not seem that value for money was being obtained in the events that were being organised and raised the possibility that fraud was being committed. The trustees employed the services of reputable Lawyers in Lithuania to determine whether there had been any misuse of funds. The value of the funds provided by Eurovision is fully reflected in these accounts but the investigation is ongoing and no final conclusion has been reached. Please see the note on page 7 in the Trustees Annual Report for additional details.

4 GIFTS/AID

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Ukraine Aid	-	314,359	314,359
UK and other gifts	17,532	400	17,932
	17,532	314,759	332,291

5 BROADCASTING

The costs of televised crusades overseas are allocated to crusade expenditure, excepting direct broadcast costs which are allocated to Television costs. All other costs of television and DVD recording are also allocated directly to Television costs.

6 TOTAL RESOURCES EXPENDED

	Staff costs	Other costs	Depre- ciation	Total 2022
	£	£	£	£
Public Events	177,660	1,264,104	3,257	1,445,021
Gifts/Aid	-	332,291	-	332,291
Television and Audio/Visual	77,214	147,620	13,075	237,909
Prophetic Vision magazine and teaching	34,115	226,921	1,484	262,520
Newsletter	34,115	83,276	1,041	118,432
Advertising, promotion and publicity	22,120	44,818	1,041	67,979
Royalties	-	10,973	-	10,973
	345,224	2,110,003	19,898	2,475,125

Support cost	Newsletter	Promotion	Public Events	Audio Visual	Prophetic Vision	Basis of Allocation
	£	£	£	£	£	
Governance	1,327	948	12,508	2,843	1,327	Time
Office Administration	1,285	1,285	7,711	2,571	2,571	Floor Area
Salaries	33,427	21,626	58,988	39,325	33,426	Time
Communication	2,747	13,025	4,761	11,011	2,746	Usage
Office maintenance	2,667	2,667	16,001	5,334	5,334	Floor Area
Interest and Bank Charges	-	-	7,958	2,653	2,652	Usage
	41,453	39,551	107,927	63,737	48,056	

Wherever possible the expenditure is allocated directly to the relevant activity category. Support costs, not clearly attributable to one activity cost category are allocated on the bases for apportionment shown in the table above.

Governance

	2022	2021
	£	£
Trustee expenses	901	517
Legal & Professional	2,160	2,288
Staff costs	9,831	9,043
Audit	6,060	5,220
	<u>18,952</u>	<u>17,068</u>

Staff Costs

	2022	2021
	£	£
Wages and Salaries	187,333	172,449
Employers NIC costs	9,294	8,419
Overseas representatives	148,597	138,821
	<u>345,224</u>	<u>319,689</u>

Wages and Salaries paid to overseas representatives are included in the above figure as well that to UK based staff. Other overseas workers includes representatives and workers in the TV studio in Ukraine, whose support is included in the overall cost of Public Events and TV ministry.

	<u>Generating Funds</u>	No. of employees working in: - <u>Direct Charitable</u>	<u>Governance</u>	<u>Total</u> <u>2022</u>
Employees:	1.8	5.0	0.2	7
No. of employees earning over £60,000 p.a. excl. pension contributions:				0

7 FIXED ASSETS

	Fixtures, Fittings & Equipment	Freehold Property	Total
Cost			
At 1st January 2022	50,106	610,207	660,313
Additions	14,850	-	14,850
(Disposals)	-	-	-
At 31st December 2022	<u>64,956</u>	<u>610,207</u>	<u>675,163</u>
Accumulated depreciation			
At 1st January 2022	43,968	250,791	294,759
Charge for year	4,524	15,374	19,898
(Disposals)	-	-	-
At 31st December 2022	<u>48,492</u>	<u>266,165</u>	<u>314,657</u>
Net book values			
At 31st December 2022	<u>16,464</u>	<u>344,042</u>	<u>360,506</u>

The freehold property in the UK is valued every five or six years. The most recent valuation was carried out by Bramleys of Huddersfield, Chartered Surveyors on 5 April 2017. According to their valuation the Fair Value for the property is considered to be £325,000. A revaluation gain of £37,501 was entered in the accounts to bring the value of the property to this level (in 2017). However as in previous years a 1% depreciation charge has been applied meaning that the NBV of the property currently stands at £302,670. Another valuation has been booked for 2023.

8 DEBTORS

	2022	2021
	£	£
Public Events Prepayments	-	169,611
Prepayments	8,257	4,206
Other debtors	11,583	11,534
	<u>19,840</u>	<u>185,351</u>

9 CREDITORS

	2022	2021
	£	£
<i>Falling due within one year:</i>		
Accruals	5,915	5,710
Trade creditors	29,720	38,254
Taxation and social security	3,573	3,319
Loans repayable within 1 year	-	-
	<u>39,208</u>	<u>47,283</u>

10 RESTRICTED FUNDS

	Income	Expenditure	Balance 1st Jan 2022	Balance 31st Dec 2022
	£	£	£	£
Israel	19,956	17,369	34,587	37,174
Ukraine Aid	327,562	314,359	-	13,203
	<u>347,518</u>	<u>331,728</u>	<u>34,587</u>	<u>50,377</u>

11 TOTAL FUNDS

	Tangible Fixed Assets	Net Current Assets	Total at 31st Dec 2022
	£	£	£
Other restricted funds	-	50,377	50,377
Unrestricted funds	360,506	389,746	750,252
	<u>360,506</u>	<u>440,123</u>	<u>800,629</u>

12 RELATED PARTY TRANSACTIONS

D.G. Hathaway, who is principal evangelist was reimbursed expenses directly incurred in these activities. He also received £438 royalty payments on the sale of documentary DVDs for which he was responsible, as well as £6,910 for book sales made through the charity, including books purchased from Mr Hathaway at reduced rates for promotional material to be given away by the charity. The trustees do not receive any remuneration for their work. However the charity met expenses of travel, accommodation and subsistence amounting to £571 incurred by six of the trustees in their services to the charity.

13 CAPITAL COMMITMENTS

The company has no capital commitments as at 31 December 2022 either contracted for or authorised by the trustees but not contracted for.

14 MEMBERS LIABILITIES

The company is limited by guarantee, and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.