

**EUROVISION MISSION TO EUROPE**  
Registered Charity No 1126438  
Company No 6638375  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**CONTENTS**

CHARITY COMMISSION  
FIRST CONTACT

02 OCT 2024

ACCOUNTS  
RECEIVED

**Trustees' Annual Report**

Objectives and Activities	2
Achievements and Performance	2
Financial review	5
Plans for future periods	7
Structure, governance and management	8
Reference and administrative details	8
Statement of Trustees' Responsibilities	9

**Auditor's Report**

Auditor's Report	10
------------------	----

**Annual Accounts**

---

Statement of Financial Activities	13
Balance Sheet	14
Cashflow Statement	15
Notes to the Accounts	16-19

**EUROVISION MISSION TO EUROPE**  
Registered Charity No 1126438  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

2023 was the thirtieth year of the trust (the twenty-fourth 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.

A full history is available on our website – [www.eurovision.org.uk](http://www.eurovision.org.uk)

**Achievements and Performance:**

**2023 Review of Activities**

2022/3 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 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 wrote in July on the 500<sup>th</sup> day of the war:

---

*Since the Russian invasion began on February 24th, 2022, we have been tirelessly engaged in social and relief work to support the people of Ukraine. These 500 days have been filled with challenges, but also with hope, resilience, and the unwavering determination to make a difference in the lives of those affected by the war.*

*In the early days of the conflict, as Russian troops surrounded Kyiv and occupied the Kyiv region, we immediately sprang into action. Evacuating people and providing basic assistance became our priority. We offered shelter in fortified basements within our own church buildings, ensuring the safety of those seeking refuge. Despite the risks involved, we trusted in the Lord and successfully rescued numerous individuals from the occupied territories.*

*Following the liberation of the Kyiv region, we shifted our focus to delivering relief aid and engaging in social work in Gostomel, Irpin, Bucha, Borodyanka, and other cities and villages. The devastation and destruction we witnessed were heart-wrenching, and the need for support was overwhelming. We distributed essential supplies such as food, hygiene products, fresh water, bread, fuel, gas, generators, and financial assistance. Moreover, we provided spiritual support and distributed Bibles, recognizing the profound impact of faith during such challenging times. Our*

*dedication to this work was marked by sacrifice, as we navigated the region before it was officially accessible, braving unexploded shells scattered across the land. Our efforts in the Kyiv region continue to this day, as we respond to ongoing needs and requests.*

*The eastern part of Ukraine remained a volatile and critical area. With united efforts and unwavering faith, we conducted missions to the frontline cities, where damaged houses and people taking refuge in basements were a common sight. Transportation was a vital aspect of our missions, as the roads were severely damaged, and the distances were considerable. Utilizing minibuses, we delivered a wide range of relief supplies, including financial assistance, energy support with generators and most importantly, we offered crucial spiritual support, care and love. This support, which often transcended monetary value, brought comfort and solace to those who had witnessed unimaginable horrors. Collaborating with chaplains, who play a pivotal role in reaching the frontline, we were able to access critically affected areas without weapons but with a fortitude equal to that of Ukraine's defenders.*

*In addition to our efforts in war-affected regions, we have consistently collaborated with churches, seminaries, and organizations to implement social projects in Kyiv and Western Ukraine. These projects focus on assisting refugees, internally displaced individuals, orphans, and children from vulnerable families, aiming to bring love and positive change into their lives. Presently, we are receiving and satisfying numerous requests for generators from the flooded Kherson region where Russians have blown up the Kahovska Dam, as well as food assistance, as the damage to infrastructure and the well-being of the people is extensive. Through prayer and action, we remain steadfast in our belief that the victims of this illegal invasion will receive the much-needed support they deserve.*

*One of our greatest privileges is to foster unity within the nation through the organization and coordination of the National Days of Prayer for Ukraine. Since 2016, this national-level ministry has had a profound impact, uniting millions of believers from various Christian confessions. Even amidst the war, the Days of Prayer have continued and took place on June 10th, 2023 in Bucha, a place of the most cruel atrocities and war crimes, but it served as a source of encouragement, strengthening the faith and hope of the Ukrainian people, and spreading spiritual influence throughout the entire nation. Thousands of people united in sincere unity and powerful prayers were pouring out of one big Ukrainian heart.*

*As Ukraine moves forward, both before and after achieving victory, it will require steadfast support. Living in times of war entails not only resisting the enemy and fighting for freedom but also defending the values that define us against all odds. The Ukrainian nation, its defenders, and its survivors have become symbols of heroism and unwavering commitment to their peaceful values. They embody the strength and resilience of a nation that refuses to be swayed by the enemy it faces.*

*We want to express our deepest gratitude for the privilege of spreading mercy and compassion throughout the nation. We are humbled by the opportunity to stand alongside the people of Ukraine and share in their unwavering values. It is through our collective efforts and shared commitment that we can make a lasting impact on the lives of those affected by the war.*

*As we reflect on these 500 days of social and relief work, we are reminded of the immense challenges we have overcome and the lives we have touched. However, our journey is far from over. The road to recovery and rebuilding is still long, and the need for support remains great. We are steadfast in our dedication to continue serving the people of Ukraine, standing alongside them as they rebuild their lives and their nation.*

*We extend our heartfelt appreciation to all our partners, supporters, and volunteers who have tirelessly worked alongside us, making this ministry of mercy possible. Your commitment and generosity have made a significant difference in the lives of countless individuals and communities.*

*As we look to the future, we do so with hope and determination. We remain committed to our mission of providing social and relief assistance, fostering unity, and spreading God's love and compassion in Ukraine. Together, we will continue to be a beacon of hope, standing strong in the face of adversity.*

*Thank you once again for your unwavering support and for sharing the same values that drive us. May our collective efforts bring healing, restoration, and a brighter future for the people of Ukraine.*

*With sincere gratitude,  
Vadim, Sergiy, and the Team,*

## 2023 HIGHLIGHTS

- **December 2023, Ukraine:** 16-17 December, David was once again in Kyiv and Lviv in the freezing snow and under constant air-raid sirens, to pray for the total Victory.

In Kyiv he met with spiritual leaders, ministered in the largest Jewish Congregation in the world, and prayed with and ministered to a significant group of military chaplains. In Lviv 2500 filled the largest Pentecostal Church to absolute capacity to pray for the total Victory of Ukraine.

- **Georgia, December 2023:** 2-3 December, David evangelised in Georgia, which is part of the Caucasus region.

Our key Georgian organiser, Guram, wrote: "Bordering Turkey, Adjara is a subject of great concern for evangelicals because of its religious significance. 40% of local people are Moslem. Since the collapse of the USSR in 1991, Turkey has enhanced its religious and economic influence on the region, which generates new followers of Islam. That is why Bishop Oleg from the Pentecostal Church of Georgia invited International Evangelist David Hathaway to Adjara's capital Batumi, to serve the local community by preaching the miraculous Name of Jesus Christ. Evangelical meetings were held on December 2 and 3 for 2000 people, plus a special Sunday service for local Christians. Meetings were broadcast live in Europe and USA where people were able to watch and pray with David. A woman wrote in the chat feed of one channel, 'I am watching you from Italy and suddenly I was healed!' Mr Zaza Vashakmadze (Head of the State Department for Religious Affairs of Georgia), who travelled from the capital city to speak from the platform on the first night and who stayed for the whole meeting, said, 'The Lord Jesus testified His presence by healing people through the prayer of David Hathaway. I am excited, he did a great job, nobody has gathered so many people for Christ in Batumi ever, it means a lot for the people of Georgia and its Government, I will be reporting this to the Prime Minister!' Three main channels spread the information through their news platforms.

"The importance of David Hathaway's meetings was underlined by the local government and pastors because there was a significant public demonstration of Christian unity from the platform, plus Christian leaders came from five surrounding Moslem countries – Azerbaijan, Turkey, Uzbekistan, Kazakhstan, Kyrgyzstan.

"Glory to God, thanks to Eurovision Mission to Europe and to you, dear David."

- **Kyrgyzstan and Kazakhstan, August 2023:** David ministered in Kyrgyzstan for a week-long Youth Forum: 2000 attended from every Central Asian country – 250 organisers, and youth leaders working in dynamic evangelism and church planting across all Central Asia! Also, during August David held 12 days of ministry in Kazakhstan.
- **Ukraine, June 2023:** The Heads of every Christian Denomination gathered in Bucha on 10<sup>th</sup> June, to pray for Total Victory. Significantly, Bucha was at the very heart of the fiercest battles in the first 40 days of Putin's invasion – for which he stands indicted of war crimes against humanity.

Thousands came from all Ukraine to join the prayer which we held in a Sport Hall that was occupied by the aggressors in those first days of the war. Its restoration was completed only days before our event. The people overfilled, not only the main hall, but two others at the same location! Plus, many more standing outside listening to the loudspeakers!

- **Armenia, May 2023:** Though we have been working towards a Day of Prayer for Armenia for some years now, the developing critical situation with Azerbaijan precipitated action – with only one month to pull all our plans together and make it happen, on Saturday 27th May, 5000 people from all over the nation – some travelling up to 5 hours to get there – gathered in the Meridian Expo Centre, Yerevan, to pray for God's protection over their land. Ninety different church congregations participated, 155 pastors, and many thousands more joining live online.

### 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. 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.

#### **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 2023, 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%.
- **TV, Radio and Podcast:** A weekly 28.30min TV programme is broadcast weekly on Revelation TV, God TV, TBN UK, and many other channels around the world. The programme is filmed on location at ministry events and contains adverts for magazine, donations and social 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 many local radio stations. 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 £1,474,244. Activities overseas include a concentration on outreach in Central Asia including Armenia, Georgia, Kyrgyzstan and Kazakhstan. Please see Note 3 to the accounts to show the direct and support costs of holding events and outreach in these nations. The greatest cost was that of supporting Ukraine through the difficulties of war. This includes the cost of events which are for worship, intercession and preaching in public venues. The direct cost for these events amounts to £377,336 including the day of prayer in Bucha in June,

the details of which are referred to above. The "Public Events Prepayment" recorded in note 8 involves the preparation for another day of prayer in Ukraine in 2024. In addition to this some £180,427 has been spent on aid in Ukraine. This figure is less than the previous year (£314,359), but nevertheless a significant contribution helping those who are living and serving in Ukraine to provide help in the form of aid and spiritual consolation to their fellow Ukrainians, including the military, in their time of acute need.

As well as the public meetings the charitable expenditure includes the presentation of the Gospel events through television and internet, costing £325,922 and the publication and distribution of Prophetic Vision magazine, costing £296,606. These areas of expenditure are up by 38% and 14% respectively from the previous year and represents not just increased costs but also new media outlets in which to broadcast.

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. Total income was marginally increased from that in 2022, showing a marginal increase of 7.5% from £2,513,168 to £2,704,822. Legacies account for approximately one quarter of the donation income of £2,535,441. See note 6 to the accounts.

Sales of books and DVD's continue, the income from this was down significantly from £13,802 to £9,508. 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.

### **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 8<sup>th</sup> August 2023, giving a Fair Value for the property of £325,000. This value was exactly the same as the valuation six years ago. Although a 1% depreciation charge is applied annually to the property the re-valuation was calculated so as to give a closing NBV of £325,000. This decision was taken in view of the fact that the valuation given was in the latter half of the year and therefore represents a realistic value of the property at the date of the accounts. Accordingly a revaluation reserve has been incorporated into the balance sheet.

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 £29,782. Although the actual value of the property is almost certainly above the NBV in the accounts no attempt has been made to revise this since 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 other assets which are recognised in the accounts apart from the two properties described above includes the TV equipment held in Ukraine and allocated to "Television" ministry costs. The cost value of all these items, including assets in the UK is £64,956 (see note 7 of the accounts.) The current NBV for the TV equipment 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 31<sup>st</sup> December 2023, free reserves, excluding fixed assets amounted to £586,575. (See note 11 to the accounts.) This represents two or three 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 2024 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.

### **Total funds**

Total funds have increased from £800,629 to £978,689. Included in this figure is a prepayment of £43,655 for the National Day of Prayer in Ukraine 2024, an event which we hope and expect will take place since we succeeded in doing so in 2023 despite Ukraine being at war with Russia. Total tangible assets amount to £363,512 and Net Current Assets £615,177. Restricted funds amount to £28,602. Of this £354,782 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 £11,980.

### **Plans for Future Periods:**

#### **Plans for 2024**

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.

David will be ministering in Ukraine, Central Asia and Poland. The Scripture teaches, "Everyone who calls on the name of the Lord will be saved." How, then, can they call on the one they have not believed in? And how can they believe in the one of whom they have not heard? And how can they hear without someone preaching to them? And how can anyone preach unless they are sent?" (Romans 10.13-15.)

In Ukraine, we will be holding a Day of Prayer, uniting communities in a shared spirit of resilience and hope, creating a powerful day of reflection, connection, and strength for individuals and families affected by the challenges of war. The need for humanitarian aid persists. Ongoing contributions play a crucial role in sustaining our efforts to distribute essential resources to those facing adversity.

In Central Asia, we will extend our evangelistic efforts, reaching these forgotten countries with the message of Christ, bringing the transformative power of Gospel to so many people.

In Poland, we will continue making a positive impact on lives, expanding our outreach and providing spiritual guidance and support to those in need.

## **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 former charity, Registered Number 1013288 and has the same charitable objects. The charitable company Eurovision Mission to Europe, registered charity Number 1126438, 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.

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 1<sup>st</sup> January 2009. The Trust was originally registered as a Charity no 1013288 by the Charity Commissioners for England & Wales on 30 July 1992. This original charity no. 1013288 has now closed and confirmation that it would be removed from the Central Register of Charities was received from the Charity Commission on 10<sup>th</sup> January 2024.

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

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
	Mrs Amanda Whitehead	Elected by Trustees 4/03/2024

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 23<sup>rd</sup> September 2024 and signed on their behalf by:



Amanda Whitehead  
Trustee

## AUDITOR'S REPORT

### Report of the Independent Auditors to the members of Eurovision Mission For the year ended 31 December 2023

#### OPINION

We have audited the financial statements of Eurovision Mission for the year ended 31 December 2023. 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 Practise).

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 2023 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 Practise; and
- Have been properly prepared in accordance with the requirements of the Charities Act 2011.

#### 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

## AUDITOR'S REPORT

### **BASIS OF OPINION**

We concluded 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 the 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

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  
Chartered Certified Accountants  
Statutory Auditor  
1-3 St Ann's Place  
Pellon Lane  
Halifax HX1 5RB

Date ..... 23/9/24

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 2023

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>INCOME FROM:</b>					
Donations and Legacies	2	2,405,482	129,959	2,535,441	2,308,372
Tax recoverable		142,132	8,859	150,991	190,780
<b>Charitable activities</b>					
Sales of books and DVD's		9,508	-	9,508	13,802
Event Booking		4,445	-	4,445	-
<b>Investments</b>					
Bank interest received		3,564	-	3,564	164
Other Income		873	-	873	50
<b>Total</b>		<b>2,566,004</b>	<b>138,818</b>	<b>2,704,822</b>	<b>2,513,168</b>
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
Newsletter		137,194	-	137,194	118,432
Advertising, promotion and publicity		70,740	-	70,740	67,979
		<b>207,934</b>	<b>-</b>	<b>207,934</b>	<b>186,411</b>
<b>Charitable activities</b>					
Public Events	3	1,375,497	98,747	1,474,244	1,445,021
Gifts/Aid	4	161,764	61,846	223,610	332,291
Television and Audio/Visual	5	325,922	-	325,922	237,909
Prophetic Vision magazine and teaching		296,606	-	296,606	262,520
Royalties		7,181	-	7,181	10,973
		<b>2,166,970</b>	<b>160,593</b>	<b>2,327,563</b>	<b>2,288,714</b>
<b>Total</b>	<b>6</b>	<b>2,374,904</b>	<b>160,593</b>	<b>2,535,497</b>	<b>2,475,125</b>
<b>Net income/(expenditure)</b>		<b>191,100</b>	<b>(21,775)</b>	<b>169,325</b>	<b>38,043</b>
<b>Other Recognised gains</b>					
Currency Fluctuation gain/(loss)		(13,595)	-	(13,595)	(13,224)
		<b>(13,595)</b>	<b>-</b>	<b>(13,595)</b>	<b>(13,224)</b>
<b>NET MOVEMENTS IN FUNDS</b>		<b>177,505</b>	<b>(21,775)</b>	<b>155,730</b>	<b>24,819</b>
Total funds brought forward at 1st January		750,252	50,377	800,629	775,810
Total funds carried forward at 31st December		<b>927,757</b>	<b>28,602</b>	<b>956,359</b>	<b>800,629</b>

There were no other recognised gains or losses for 2023 other than those included in the Statement of Financial Activities.

The notes on pages 15 to 19 form part of these accounts.

# EUROVISION MISSION TO EUROPE


Registered Charity No 1126438

## BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>					
Tangible Assets	7		363,512		360,506
<b>Current Assets</b>					
Stock		828		1,669	
Debtors falling due within one year	8	73,920		19,840	
Cash at bank and in hand		<u>584,727</u>		<u>457,822</u>	
		659,475		479,331	
<b>Current Liabilities</b>					
Creditors: falling due within one year	9	<u>44,298</u>		<u>39,208</u>	
<b>Net Current Assets</b>			615,177		440,123
<b>NET ASSETS</b>			<u><u>978,689</u></u>		<u><u>800,629</u></u>
<i>Represented by:</i>					
<b>Income Funds</b>					
Restricted funds	10		28,602		50,377
Unrestricted funds			<u>927,757</u>		<u>712,752</u>
			956,359		
Revaluation Reserve			22,330		37,500
<b>TOTAL FUNDS</b>	11		<u><u>978,689</u></u>		<u><u>800,629</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 23rd September 2024

 Director/ Trustee

Amanda Whitehead

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 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net movements in funds	155,730	24,819
Depreciation	19,324	19,898
Revaluation	-	-
(Increase)/Decrease in stocks	841	(248)
(Increase)/Decrease in debtors	(54,080)	165,511
Increase/(Decrease) in creditors	5,090	(8,075)
	<u>126,905</u>	<u>201,905</u>
<b>Capital expenditure</b>		
Purchase of tangible assets	-	(14,850)
<b>Cash flows from financing activities</b>		
Cash inflows from new borrowing	-	-
Cash at bank and in hand 31 December 2022	457,822	270,767
Cash at bank and in hand 31 December 2023	<u><u>584,727</u></u>	<u><u>457,822</u></u>

# EUROVISION MISSION TO EUROPE

Registered Charity No 1126438

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 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	123
Switzerland	28,004
UK and other overseas	1,852,669
Legacies	654,645
	<u>2,535,441</u>



### 3 PUBLIC EVENTS

#### - Direct costs - Support costs

	Unrestricted funds	Restricted funds £	Support Costs £	Total 2023 £
Armenia	289,404	1,597	23,193	314,194
Georgia	231,163	727	17,395	249,285
Kyrgyzstan	140,296	5,334	11,596	157,226
Poland	160,778	-	11,596	172,374
Ukraine	353,480	23,856	28,991	406,327
Other Public Events	99,640	21,188	23,193	144,021
UK including Prayer days	30,501	316	-	30,817
Restricted funds useable in evangelism	(45,729)	45,729	-	-
	<u>1,259,533</u>	<u>98,747</u>	<u>115,964</u>	<u>1,474,244</u>

### 4 GIFTS/AID

	Unrestricted funds £	Restricted funds £	Total 2023 £
Ukraine Aid	118,581	61,846	180,427
UK and other gifts	43,183	-	43,183
	<u>161,764</u>	<u>61,846</u>	<u>223,610</u>

### 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 2023 £
Public Events	182,221	1,289,041	2,982	1,474,244
Gifts/Aid	-	223,610	-	223,610
Television and Audio/Visual	78,152	234,793	12,977	325,922
Prophetic Vision magazine and teaching	36,741	258,478	1,387	296,606
Newsletter	36,741	99,464	989	137,194
Advertising, promotion and publicity	23,824	45,927	989	70,740
Royalties	-	7,181	-	7,181
	<u>357,679</u>	<u>2,158,494</u>	<u>19,324</u>	<u>2,535,497</u>

Support cost	Newsletter £	Promotion £	Public Events £	Audio Visual £	Prophetic Vision £	Basis of Allocation
Governance	1,373	980	12,941	2,941	1,373	Time
Office Administration	1,736	1,736	10,419	3,473	3,473	Floor Area
Salaries	36,000	23,294	63,530	42,353	36,000	Time
Communication	9,115	18,441	11,303	16,250	9,114	Usage
Office maintenance	1,973	1,973	11,837	3,946	3,946	Floor Area
Interest and Bank Charges	-	-	5,934	1,978	1,978	Usage
	<u>50,197</u>	<u>46,424</u>	<u>115,964</u>	<u>70,941</u>	<u>55,884</u>	

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

	2023	2022
	£	£
Trustee expenses	0	601
Legal & Professional	3,380	2,160
Staff costs	10,588	9,831
Audit	5,640	6,060
	<u>19,608</u>	<u>18,652</u>

## Staff Costs

	2023	2022
	£	£
Wages and Salaries	200,985	187,333
Employers NIC costs	10,781	9,294
Overseas representatives	145,913	148,597
	<u>357,679</u>	<u>345,224</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>	<u>No. of employees working in: - Direct Charitable</u>	<u>Governance</u>	<u>Total 2023</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
<b>Cost</b>			
At 1st January 2023	64,956	610,207	675,163
Revaluation (Disposals)	-	(53,415)	(53,415)
At 31st December 2023	<u>64,956</u>	<u>556,792</u>	<u>621,748</u>
<b>Accumulated depreciation</b>			
At 1st January 2023	48,492	266,165	314,657
Charge for year	4,484	14,840	19,324
Depreciation-Eliminated-for-Revaluation (Disposals)	-	(75,745)	(75,745)
At 31st December 2023	<u>52,976</u>	<u>205,260</u>	<u>258,236</u>
<b>Net book values</b>			
At 31st December 2023	<u>11,980</u>	<u>351,532</u>	<u>363,512</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 8th August 2023. According to their valuation the Fair Value for the property was considered to be £325,000. After depreciation has been applied for the year the NBV of the property at Healds road stands at £321,750.

**8 DEBTORS**

	2023	2022
	£	£
Public Events Prepayments	56,338	-
Prepayments	9,169	8,257
Other debtors	8,413	11,583
	<u>73,920</u>	<u>19,840</u>

**9 CREDITORS**

	2023	2022
	£	£
<i>Falling due within one year:</i>		
Accruals	11,280	5,915
Trade creditors	28,522	29,720
Taxation and social security	4,496	3,573
Loans repayable within 1 year	-	-
	<u>44,298</u>	<u>39,208</u>

**10 RESTRICTED FUNDS**

	Income	Expenditure	Balance 1st Jan 2023	Balance 31st Dec 2023
	£	£	£	£
Israel	12,451	21,023	37,174	28,602
Ukraine Aid	48,643	61,846	13,203	-
	<u>61,094</u>	<u>82,869</u>	<u>50,377</u>	<u>28,602</u>

**11 TOTAL FUNDS**

	Tangible Fixed Assets	Net Current Assets	Total at 31st Dec 2023
	£	£	£
Other restricted funds	-	28,602	28,602
Unrestricted funds	341,182	586,575	927,757
Revaluation Reserve	22,330	-	22,330
	<u>363,512</u>	<u>615,177</u>	<u>978,689</u>

**12 RELATED PARTY TRANSACTIONS**

D.G. Hathaway, who is principal evangelist was reimbursed expenses directly incurred in these activities. He also received £283 royalty payments on the sale of documentary DVDs for which he was responsible, as well as £4,527 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.

**13 CAPITAL COMMITMENTS**

The company has no capital commitments as at 31 December 2023 either contracted for or authorised by the trustees but not contracted for.

**15 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 member was a member.