

# ALL NATIONS CHARITABLE TRUST

England & Wales - Charity number 1135606

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2010-04-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** All Nations Church  
Centre for All Nations  
25 Waterloo Street  
Oldham  
OL1 1AQ

**Phone** 01619891481

**Email** [Office@iallnations.org](mailto:Office@iallnations.org)

**Website** [www.iallnations.org](http://www.iallnations.org)

## Activities

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**Objects:** TO PROMOTE THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND ELSEWHERE:A THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITHB THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP AND DISTRESS OR WHO ARE AGED OR SICK

**Activities:** The principal object of the charity is to promote the Christian faith through the proclamation and furtherance ofthe gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; andthe relief of persons who are in conditions of need, hardship, distress or who are aged or sick.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE UNITED KINGDOM AND ELSEWHERE
- Manchester City
- Oldham

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£138,843	£160,768	-	-
2023-08-31	£134,864	£172,091	-	-
2022-08-31	£137,111	£127,362	-	-
2021-08-31	£101,903	£116,787	-	-
2020-08-31	£64,353	£96,914	-	-

## Trustees

Name	Role	Appointed
<b>Mahongo Marjory Shibemba</b>	Chair	2013-10-01
Eamonn Ryan Maloney Mr		2025-04-05
Neville Jon Rigby		2023-09-13
Wana Mwansa Shibemba Mr		2025-04-05

**ALL NATIONS CHARITABLE TRUST**

England & Wales - Charity number 1135606

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# Accounts

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Annual Report and Financial Statements  
for the Year Ended 31 August 2024

# All Nations Charitable Trust

Charity registration number: 1135606

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **ALL NATIONS CHARITABLE TRUST**

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**ALL NATIONS CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Mahongo Shibemba Johanna de Leeuw van Weenen Jonny Carr (resigned 13 September 2023) Neville Rigby (appointed 13 September 2023)
<b>Charity Registration Number</b>	1135606
<b>Principal Office</b>	Centre For All Nations 25 Waterloo Street Oldham OL1 1AQ
<b>Independent Examiner</b>	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Virgin Money Clydebank G81 2NR

# **ALL NATIONS CHARITABLE TRUST**

## **TRUSTEES' REPORT**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to promote the Christian faith through the proclamation and furtherance of the gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; and the relief of persons who are in conditions of need, hardship, distress or who are aged or sick. The Trustees oversee the policies of the Charity, and ensure that funds are deployed to meet the charity objectives.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

This report is aligned to the charity's budget and financial reporting themes to demonstrate how the charity's resources drive the charity's objectives and church vision:

#### **Vision and Strategy**

The charity aims to promote the Christian good news, alleviating poverty and suffering. This vision is driven through apostolic leadership and eldership oversight. The charity relates with apostolic and like-minded faith ministries. During 2022-23, the charity enabled the church to host several visiting speakers and attended various national and international conferences for shared sharpening and influence. The church elder/pastoral lead continued to support training at a local theological college, and supporting leadership training in Eswatini, formerly Swaziland. The eldership/pastoral role is supported by a ministry assistant who supports the discipleship and community impact aspects of the charity's work.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

#### **Discipleship**

This underpins the work of enabling people to grow in their faith and in their expression of Christian values and practice. This is promoted primarily through members of the church and regular attendees. Several families were welcomed as new members, and some actively served as volunteers in various activities. We were delighted to have people become Christians for the first time and be baptised. The church continues to grow as a diverse community, with over 14 nationalities represented in its membership and regular attendees, reflecting the mandate of the church as a community of All Nations, called to pray for, and reach, all nations of our world. The charity continued to relate with, and support churches in Eswatini. A ministry team of four was sent to Eswatini for leadership training of churches there, the second year in a row to send a team of four, in collaboration with a related charity, Ministries Without Borders. In further partnership with Ministries Without Borders, the church hosted a team of young missionaries from Brazil who volunteered for two weeks, reaching the community in Oldham; praying for people and explaining the Christian message of love, repentance, forgiveness and hope. Youth and children's ministries saw an increase in attendance during this year than previously with teams of volunteers on rota for weekly events. Several youth participated in a national weekend residential conference, Ransomed, with similar age young people from across the United Kingdom. This helped the young people grow in their faith and in their expression of Christian values that will underpin how they live responsibility in their schools and community.

#### **Community Impact**

It is the church and charity's strong belief that faith is outworked in its impact on the wider community. We believe we are in Oldham to restore the community, to shape and influence all aspects of community renewal. To this end, we have been excited to partner with local schools, Oldham Council, and as a network of faith and voluntary agencies, through Action Together Oldham. We consolidated progress made during the Covid 19 pandemic when collective action resulted in keeping people safe and cared for in Oldham.

During the year reviewed, the UK continued to experience a cost-of-living crisis with high fuel prices forcing even working families into hardship. We continued to expand our Bags of Hope project from just food and hygiene support to families to include hampers for newborns, vouchers for food and electricity costs. This strand of the Charity's Poor and Needy work drew wider support and grant funding resulting in hundreds more of individuals supported this year than in previous years. The local community know they can quickly visit the church building when in need and will receive help. Members of the church were also incredibly generous in their donations, with several making specific regular donations towards the Bags of Hope/Poor and Needy Project project. We continued to provide a work club supporting people with employability skills, mock interviews and supporting them to gain good jobs. We believe work is a gift from God as he wants people to exert themselves, by 'working the world' and to prosper, as 'the Lord gives the ability to create wealth'.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

We are delighted with consistent growth in our rebranded adult and child Stay and Play group, We Nurture which is increasingly popular with families. We continued to promote Health and Wellbeing by engaging with local health services to share reliable public health messages through partnership with the Oldham Community Champions Network. The church continued to hold several community fun events, and street outreach events, achieving direct contact with hundreds of Oldham residents.

#### **Administration**

The charity ensures compliance with all required legal and safeguarding processes and is affiliated to various organisations to ensure this. Pastoral leaders and volunteers are trained in safeguarding, health and safety and other areas as needed. We continued to make modest improvements to the church building whilst waiting to find a builder to complete the required refurbishment. We were successfully awarded a grant of £20000.00 toward the refurbishment project, which was deferred to next financial year as we were unable to engage a builder with required capacity for the project. We continued to provide room hire and were pleased with a more diverse number of room hire enquiry, giving confidence that room hire income will increase once the building refurbishment is complete. The charity hopes to complete full refurbishment of the building to deliver a stimulating and welcoming space for worship, and as a multi-function community resource at the heart of Oldham. This work was delayed due to engineering modifications to the architectural drawings.

#### **Plans for the future**

The charity aims to retain financial independence by increasing membership donations and building hire. The charity is pleased to have received income from building hire during the year reviewed, achieving the objective from previous years. It is anticipated that building hire income will increase in future years, adding to financial sustainability. The charity plans to increase income from building hire by renovating the building to make it fully functional, appealing and accessible. To increase the outreach capacity, the charity plans to retain ministry personnel and ministry support. There are also plans to recruit administrative and project support staff, full time or part time, to support the charities growing activities.

The charity will continue the work and employability support club, midweek groups, We Nurture play group, youth group, health and wellbeing support, and the Bags of Hope projects as vital means of supporting the poor and needy in the church and wider community. We will consolidate local and international faith and community partnerships, including with like-minded churches through Ministries Without Borders network, Oldham local church networks, Oldham council, and Action Together network of faith and voluntary agencies.

#### **Financial review**

The charity's substantive income continued to be from giving by church members through tithes and offerings. This primarily supports pastoral and faith activities. The year reviewed saw an increase in building hire income which is expected to increase in future years and is invested in charitable activities. The charity also received gift aid as well as restricted and unrestricted grant income toward community projects.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be unnecessarily built up. The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This will be based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

#### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### **Structure, governance and management**

##### ***Nature of governing document***

All Nations Charitable Trust is a registered charity, number 1135606, and is constituted under a Trust deed.

##### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

##### ***Organisational structure***

There were three trustees who met periodically to review legal & financial strategy, and financial performance. Contact was maintained in between meetings to monitor the cash-flow, legal procedures, and general governance of the charity. The trustees for the period reported were:

- Mahongo Shibemba
- Johanna Petra De Leeuw Van Weenen
- Jonathan Carr – resigned September 2023
- Neville Jon Rigby, appointed September 2023

The trustees work together with the Eldership of the Church to ensure the charity is working in line with legal obligations and the charity's Christian purpose. The Elder of the Church for the period reported was:

- Ezekiel Shibemba

##### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**ALL NATIONS CHARITABLE TRUST**  
**TRUSTEES' REPORT (CONTINUED)**

**Statement of Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 24 June 2025 and signed on its behalf by:

.....*Mahongo Shibemba*.....  
Mahongo Shibemba  
Trustee

**ALL NATIONS CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ALL NATIONS CHARITABLE TRUST**

I report to the trustees on my examination of the accounts of All Nations Charitable Trust for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of All Nations Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the All Nations Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of All Nations Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
G W Schulz FCMA  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

24 June 2025

**ALL NATIONS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>					
Donations and legacies	2	85,843	35,750	121,593	123,472
Investment income	3	-	-	-	9
Other income	4	<u>17,250</u>	-	<u>17,250</u>	<u>11,383</u>
Total income		<u>103,093</u>	<u>35,750</u>	<u>138,843</u>	<u>134,864</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>127,864</u>	<u>32,904</u>	<u>160,768</u>	<u>172,091</u>
Total expenditure		<u>127,864</u>	<u>32,904</u>	<u>160,768</u>	<u>172,091</u>
Net (expenditure)/income		<u>(24,771)</u>	<u>2,846</u>	<u>(21,925)</u>	<u>(37,227)</u>
Net movement in funds		(24,771)	2,846	(21,925)	(37,227)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>386,714</u>	<u>23,215</u>	<u>409,929</u>	<u>447,461</u>
Total funds carried forward	12	<u><u>361,943</u></u>	<u><u>26,061</u></u>	<u><u>388,004</u></u>	<u><u>410,234</u></u>


The notes on pages 10 to 19 form an integral part of these financial statements.

## ALL NATIONS CHARITABLE TRUST

### BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	<u>429,771</u>	<u>442,879</u>
		<u>429,771</u>	<u>442,879</u>
<b>Current assets</b>			
Debtors	9	834	992
Cash at bank and in hand		<u>3,775</u>	<u>16,390</u>
		4,609	17,382
<b>Creditors: Amounts falling due within one year</b>	10	<u>(4,145)</u>	<u>(5,255)</u>
<b>Net current assets</b>		<u>464</u>	<u>12,127</u>
<b>Total assets less current liabilities</b>		430,235	455,006
<b>Creditors: Amounts falling due after more than one year</b>	11	<u>(42,231)</u>	<u>(44,772)</u>
<b>Net assets</b>		<u>388,004</u>	<u>410,234</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		26,061	23,215
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>361,943</u>	<u>387,019</u>
<b>Total funds</b>	12	<u>388,004</u>	<u>410,234</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 24 June 2025 and signed on their behalf by:

.....  
  
 Mahongo Shibemba  
 Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

All Nations Charitable Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% on cost
Fixtures and fittings	20% on reducing balance
Equipment	20% on reducing balance

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and legacies;				
Donations	73,276	6,250	79,526	70,228
Gift aid reclaimed	12,567	-	12,567	10,944
Grants, including capital grants;				
Grants from other charities	-	29,500	29,500	42,270
Other income from donations and legacies	-	-	-	30
	<u>85,843</u>	<u>35,750</u>	<u>121,593</u>	<u>123,472</u>

**3 Investment income**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest receivable and similar income;				
Interest receivable on bank deposits	-	-	-	9
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>

**4 Other income**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Rental income	17,250	-	17,250	11,383
	<u>17,250</u>	<u>-</u>	<u>17,250</u>	<u>11,383</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**5 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Pastoral and support fees		60,142	807	60,949	59,049
Premises costs		2,599	-	2,599	6,640
Utilities		12,289	7,862	20,151	13,688
Children's work		297	-	297	1,553
Conferences and events		4,620	-	4,620	10,709
Catering and refreshments		2,435	-	2,435	543
Worship		100	-	100	-
Publicity and flyers		1,956	-	1,956	800
Insurance and licences		5,873	400	6,273	5,122
IT and equipment		922	470	1,392	1,674
Legal and professional fees		193	-	193	492
Office supplies		2,624	300	2,924	5,574
Telephone and broadband		1,891	-	1,891	3,494
Travel costs		1,544	-	1,544	9,400
Interest and finance charges		3,464	-	3,464	-
Miscellaneous		192	-	192	417
Independent examination		1,260	-	1,260	1,200
Depreciation		13,873	-	13,873	14,974
Grant funding of activities	6	11,590	23,065	34,655	36,762
		<u>127,864</u>	<u>32,904</u>	<u>160,768</u>	<u>172,091</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**6 Grant-making**

**Analysis of grants**

	<b>Grants to institutions</b>		<b>Grants to individuals</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants and gifts, Outreach	<u>9,040</u>	<u>5,243</u>	<u>25,615</u>	<u>31,519</u>

**7 Trustee and related party expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The pastor, who is the spouse of a trustee, received fees in his role as elder during the year of £32,950 (2023 - £38,134) and reimbursement of expenses amounting to £11,010 (2023 - £35,176) for purchases made on behalf of the charity. Decisions regarding pastoral ministry fees and needs are made by unrelated trustees with spiritual guidance from apostolic leadership with oversight of the church.

Included in ministry support are amounts totalling £24,199 (2023 - £17,682) that were paid to the son of a trustee for work as part of the outreach and pastoral team, and expenses were reimbursed amounting to £3,465 (2023 - £14,877) for project activities on behalf of the charity.

All decisions for expenditure concerning related parties are made in separate meetings of unrelated trustees.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**8 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 September 2023	469,106	28,936	16,425	514,467
Additions	<u>765</u>	<u>-</u>	<u>-</u>	<u>765</u>
At 31 August 2024	<u>469,871</u>	<u>28,936</u>	<u>16,425</u>	<u>515,232</u>
<b>Depreciation</b>				
At 1 September 2023	48,593	13,366	9,629	71,588
Charge for the year	<u>9,397</u>	<u>3,116</u>	<u>1,360</u>	<u>13,873</u>
At 31 August 2024	<u>57,990</u>	<u>16,482</u>	<u>10,989</u>	<u>85,461</u>
<b>Net book value</b>				
At 31 August 2024	<u>411,881</u>	<u>12,454</u>	<u>5,436</u>	<u>429,771</u>
At 31 August 2023	<u>420,513</u>	<u>15,570</u>	<u>6,796</u>	<u>442,879</u>

**9 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Accrued income	834	912
Other debtors	<u>-</u>	<u>80</u>
	<u>834</u>	<u>992</u>

**10 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other loans	2,885	2,885
Accruals	<u>1,260</u>	<u>2,370</u>
	<u>4,145</u>	<u>5,255</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**11 Creditors: amounts falling due after one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other loans	<u>42,231</u>	<u>44,772</u>

The mortgage with Stewardship services is secured by means of a first Legal Charge over the premises at 25 Waterloo Street, Oldham, OL1 1AQ. The original term was repayable over 15 years and the balance outstanding at 31 August 2024, including the current portion, amounted to £45,116 (2023 - £47,657).

**12 Funds**

	<b>Balance at 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	386,714	103,093	(127,864)	361,943
<b>Restricted funds</b>				
Poor fund	2,179	2,830	(967)	4,042
Specific people	-	1,300	(1,300)	-
Building fund	524	1,850	(1,850)	524
Music/PA	-	270	(270)	-
Project grants	<u>20,512</u>	<u>29,500</u>	<u>(28,517)</u>	<u>21,495</u>
	<u>23,215</u>	<u>35,750</u>	<u>(32,904)</u>	<u>26,061</u>
<b>Total funds</b>	<u>409,929</u>	<u>138,843</u>	<u>(160,768)</u>	<u>388,004</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

	<b>Balance at 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 August 2023 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	394,560	94,106	(123,703)	22,056	387,019
<b>Restricted funds</b>					
Poor fund	-	3,002	(823)	-	2,179
Ministries without borders	-	100	(100)	-	-
Specific people	-	3,015	(3,015)	-	-
Building fund	6,769	1,565	(6,605)	(1,205)	524
Music/PA	-	326	-	(326)	-
Project grants	<u>46,132</u>	<u>32,750</u>	<u>(37,845)</u>	<u>(20,525)</u>	<u>20,512</u>
	<u>52,901</u>	<u>40,758</u>	<u>(48,388)</u>	<u>(22,056)</u>	<u>23,215</u>
<b>Total funds</b>	<u>447,461</u>	<u>134,864</u>	<u>(172,091)</u>	<u>-</u>	<u>410,234</u>

The transfer from restricted to unrestricted funds was for the purchase of assets to be held for general use. The terms of the restriction were fulfilled once the assets were purchased, therefore allowing the charity to use the assets also for other unrestricted charitable purposes.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024 (CONTINUED)**

**13 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2024 £</b>
Tangible fixed assets	429,771	-	429,771
Current assets	(21,452)	26,061	4,609
Current liabilities	(4,145)	-	(4,145)
Creditors over 1 year	<u>(42,231)</u>	<u>-</u>	<u>(42,231)</u>
Total net assets	<u>361,943</u>	<u>26,061</u>	<u>388,004</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2023 £</b>
Tangible fixed assets	442,879	-	442,879
Current assets	(5,833)	23,215	17,382
Current liabilities	(5,255)	-	(5,255)
Creditors over 1 year	<u>(44,772)</u>	<u>-</u>	<u>(44,772)</u>
Total net assets	<u>387,019</u>	<u>23,215</u>	<u>410,234</u>

**ALL NATIONS CHARITABLE TRUST**

England & Wales - Charity number 1135606

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# Accounts

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Annual Report and Financial Statements  
for the Year Ended 31 August 2023

# All Nations Charitable Trust

Charity registration number: 1135606

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **ALL NATIONS CHARITABLE TRUST**

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**ALL NATIONS CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Mahongo Shibemba Johanna de Leeuw van Weenen Jonny Carr (resigned 13 September 2023) Neville Rigby (appointed 13 September 2023)
<b>Charity Registration Number</b>	1135606
<b>Principal Office</b>	Centre For All Nations 25 Waterloo Street Oldham OL1 1AQ
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Virgin Money Clydebank G81 2NR

# **ALL NATIONS CHARITABLE TRUST**

## **TRUSTEES' REPORT**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

### **Structure, governance and management**

#### ***Nature of governing document***

All Nations Charitable Trust is a registered charity, number 1135606, and is constituted under a Trust deed.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Organisational structure***

There were three trustees who met periodically to review legal & financial strategy, and financial performance. Contact was maintained in between meetings to monitor the cash-flow, legal procedures, and general governance of the charity. The trustees for the period reported were:

- Mahongo Shibemba
- Johanna Petra De Leeuw Van Weenen
- Jonathan Carr – resigned September 2023
- Neville Jon Rigby, appointed September 2023

The trustees work together with the Eldership of the Church to ensure the charity is working in line with legal obligations and the charity's Christian purpose. The Elder of the Church for the period reported was:

- Ezekiel Shibemba

#### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to promote the Christian faith through the proclamation and furtherance of the gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; and the relief of persons who are in conditions of need, hardship, distress or who are aged or sick. The Trustees oversee the policies of the Charity, and ensure that funds are deployed to meet the charity objectives.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **ALL NATIONS CHARITABLE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### **Achievements and performance**

#### ***Review of activities***

#### **Vision and Strategy**

This report is aligned to the charity's budget and financial reporting themes to demonstrate how the charity's resources drive the charity's objectives and church vision:

#### **Discipleship**

This underpins the work of enabling people to grow in their faith and in their expression of Christian values and practice. This is promoted primarily through members of the church and regular attendees. Several families were welcomed as new members, and some actively served as volunteers in various activities. We were delighted to have people become Christians for the first time and be baptised. The church continues to grow as a diverse community, with over 14 nationalities represented in its membership and regular attendees, reflecting the mandate of the church as a community of All Nations, called to pray for, and reach all nations of our world. In the year reviewed, we welcomed several asylum seekers. The charity continued to relate with, and support churches in Eswatini. A ministry team of four was sent to Eswatini for leadership training of churches there. In partnership with another national Charity, Ministries Without Borders, the church hosted a team of young missionaries from Brazil who volunteered for two weeks, reaching the community in Oldham; praying for people and explaining the Christian message of love, repentance, forgiveness and hope. Youth and children's ministries saw an increase in attendance during this year than previously with teams of volunteers on rota for weekly events. Several youth participated in a national weekend residential conference, Ransomed, with similar age young people from across the United Kingdom. This helped the young people grow in their faith and in their expression of Christian values that will underpin how they live responsibility in their schools and community.

#### **Community Impact**

It is the church and charity's strong belief that faith is outworked in its impact on the wider community. We believe we are in Oldham to restore the community, to shape and influence all aspects of community renewal. To this end, we have been excited to partner with local schools, Oldham Council, and as a network of faith and voluntary agencies through Action Together Oldham. We consolidated progress made during the Covid 19 pandemic when collective action resulted in keeping people safe and cared for in Oldham. During this year, the UK experienced a cost of living crisis with high fuel prices forcing even working families into hardship. We expanded our Bags of Hope project from just food and hygiene support to families to include hampers for newborns, winter warmer packs, and launched a food and utilities voucher scheme. These initiatives drew wider support and grant funding resulting in hundreds of individuals supported this year than in previous years. The local community know they can drop in at the church building when in need and will receive help. Members of the church were also incredibly generous in their donations, with several making specific regular donations towards the Bags of Hope project.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

We continued to provide a work club supporting people with employability skills, mock interviews and supporting them to gain good jobs. We believe work is a gift from God as he wants people to exert themselves, by 'working the world' and to prosper, as 'the Lord gives the ability to create wealth'. We rebranded the adult and child play session, relaunching it as 'We Nurture' reflecting the approach of nurturing children, youth and a wider community of resilient and responsible people. The church has a strong musical ethos with several volunteers professionally trained to degree level in voice and various instruments. We therefore run a music training project, initially targeted at youth but broadened out to adults who expressed interest. This included individuals who were socially isolated and for whom attending music lessons meant vital social interaction. Participants reported increased self-confidence and some of the young people volunteered in music activities within the church. It has been a busy but fruitful year, and we are grateful for all volunteers and every resource invested in impacting our community. We ended the year with an event celebrating and honouring the 20-30 volunteers who served in the various activities.

#### **Administration**

The charity ensures compliance with all required legal and safeguarding processes and is affiliated to various organisations to ensure this. Pastoral leaders and volunteers are trained in safeguarding, health and safety and other areas as needed. In the year reported, one volunteer, a trustee, completed licensed Mental Health First Aid Training and is certified for three years. Two pastoral leaders and one volunteer completed General First Aid training, valid for two years. All the youth and children's work volunteers attended a safeguarding children virtual course. Modest, but vital improvements were made to the church building which enhanced safety and aesthetics. This allowed wider use of the building by other community groups on hire basis. There were two regular room hire agreements, one for employment skills training and another for alcohol recovery. This increased income to the charity which was invested in charitable activities. In keeping with rising fuel costs, the cost of utilities rose substantially with the cost of gas almost tripling. This was partially disputed with the provider and remains in resolution. The charity hopes to complete full refurbishment of the building to deliver a stimulating and welcoming space for worship, and as a multi-function community resource at the heart of Oldham. This work was delayed due to engineering modifications to the architectural drawings. It is hoped the refurbishment can be completed during 2023-24 financial year.

#### **Plans for future periods**

The charity aims to retain financial independence by increasing membership donations and building hire. The charity is pleased to have received income from building hire during the year reviewed, achieving the objective from previous years. It is anticipated that building hire income will increase in future years, adding to financial sustainability. The charity plans to increase income from building hire by renovating the building to make it fully functional, appealing and accessible. To increase the outreach capacity, the charity plans to retain ministry personnel and ministry support. There are also plans to recruit administrative and project support staff, full time or part time, to support the charities growing activities.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

The charity will continue the work and employability support club, midweek groups, We Nurture play group, youth group, health and wellbeing support, and the Bags of Hope projects as vital means of supporting the poor and needy in the church and wider community. We will consolidate local and international faith and community partnerships, including with like-minded churches through Ministries Without Borders network, Oldham local church networks, Oldham council, and Action Together network of faith and voluntary agencies.

#### **Financial review**

##### ***Result***

The charity's substantive income continued to be from giving by church members through tithes and offerings. This primarily supports pastoral and faith activities. The year reviewed saw an increase in building hire income which is expected to increase in future years and is invested in charitable activities. The charity also received gift aid as well as restricted and unrestricted grant income.

##### ***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

##### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be unnecessarily built up. The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This will be based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

**ALL NATIONS CHARITABLE TRUST**  
**TRUSTEES' REPORT (CONTINUED)**

**Statement of Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 16 July 2024 and signed on its behalf by:



.....  
Mahongo Shibemba  
Trustee

**ALL NATIONS CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ALL NATIONS CHARITABLE TRUST**

I report to the trustees on my examination of the accounts of All Nations Charitable Trust for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity trustees of All Nations Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the All Nations Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of All Nations Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
G W Schulz ACMA  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

16 July 2024

**ALL NATIONS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	82,714	40,758	123,472	137,071
Charitable activities	3	-	-	-	40
Investment income	4	9	-	9	-
Other income		<u>11,383</u>	<u>-</u>	<u>11,383</u>	<u>-</u>
Total income		<u>94,106</u>	<u>40,758</u>	<u>134,864</u>	<u>137,111</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>123,703</u>	<u>48,388</u>	<u>172,091</u>	<u>127,362</u>
Total expenditure		<u>123,703</u>	<u>48,388</u>	<u>172,091</u>	<u>127,362</u>
Net (expenditure)/income		(29,597)	(7,630)	(37,227)	9,749
Gross transfers between funds		<u>22,056</u>	<u>(22,056)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(7,541)	(29,686)	(37,227)	9,749
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>394,560</u>	<u>52,901</u>	<u>447,461</u>	<u>437,407</u>
Total funds carried forward	14	<u>387,019</u>	<u>23,215</u>	<u>410,234</u>	<u>447,156</u>

The notes on pages 10 to 20 form an integral part of these financial statements.

## ALL NATIONS CHARITABLE TRUST

### BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	<u>442,879</u>	<u>453,767</u>
		<u>442,879</u>	<u>453,767</u>
<b>Current assets</b>			
Debtors	10	992	9,439
Cash at bank and in hand		<u>16,390</u>	<u>37,049</u>
		17,382	46,488
<b>Creditors: Amounts falling due within one year</b>	11	<u>(5,255)</u>	<u>(5,589)</u>
<b>Net current assets</b>		<u>12,127</u>	<u>40,899</u>
<b>Total assets less current liabilities</b>		455,006	494,666
<b>Creditors: Amounts falling due after more than one year</b>	12	<u>(44,772)</u>	<u>(47,510)</u>
<b>Net assets</b>		<u>410,234</u>	<u>447,156</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		23,215	52,901
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>387,019</u>	<u>394,255</u>
<b>Total funds</b>	14	<u>410,234</u>	<u>447,156</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 16 July 2024 and signed on their behalf by:



.....  
Mahongo Shibemba  
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

All Nations Charitable Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% on cost
Fixtures and fittings	20% on reducing balance
Equipment	20% on reducing balance

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;				
Donations	73,164	8,008	81,172	91,071
Grants, including capital grants;				
Grants from other charities	9,520	32,750	42,270	46,000
Other income from donations and legacies	<u>30</u>	<u>-</u>	<u>30</u>	<u>-</u>
	<u><u>82,714</u></u>	<u><u>40,758</u></u>	<u><u>123,472</u></u>	<u><u>137,071</u></u>

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Bible school	<u>-</u>	<u>-</u>	<u>40</u>

**4 Investment income**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>9</u>	<u>-</u>	<u>9</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**5 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Pastoral and support fees		59,049	-	59,049	59,101
Premises costs		6,536	104	6,640	3,392
Utilities		3,608	10,080	13,688	7,836
Children's work		1,553	-	1,553	70
Conferences and events		8,709	2,000	10,709	4,259
Catering and refreshments		543	-	543	141
Worship		-	-	-	714
Publicity and flyers		580	220	800	203
Insurance and licences		5,122	-	5,122	5,019
IT and equipment		1,049	625	1,674	1,336
Legal and professional fees		492	-	492	174
Office supplies		1,148	4,426	5,574	1,355
Telephone and broadband		3,319	175	3,494	1,403
Travel costs		9,400	-	9,400	3,888
Interest and finance charges		-	-	-	1,941
Miscellaneous		417	-	417	221
Independent examination		1,200	-	1,200	1,170
Depreciation		10,938	4,036	14,974	15,352
Grant funding of activities	6	10,040	26,722	36,762	18,578
Staff costs	8	-	-	-	1,209
		<u>123,703</u>	<u>48,388</u>	<u>172,091</u>	<u>127,362</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**6 Grant-making**

**Analysis of grants**

	<b>Grants to institutions</b>		<b>Grants to individuals</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants and gifts, Outreach	<u>5,243</u>	<u>5,856</u>	<u>31,519</u>	<u>12,722</u>

The support costs associated with grant-making are £Nil (31 August 2022 - £Nil).

**7 Trustees remuneration and expenses**

No trustees received any remuneration from the charity during the year.

One trustee were reimbursed expenses for purchases on behalf of the church of £6,608 (2022 - nil).

All decisions for expenditure concerning related parties are made in separate meetings of unrelated trustees.

The pastor, who is the spouse of a trustee, received fees in his role as elder during the year of £38,134 (2022 - £40,150) and reimbursement of expenses amounting to £35,176 (2022 - £21,963) for purchases made on behalf of the charity. Decisions regarding pastoral ministry fees and needs are made by unrelated trustees with spiritual guidance from apostolic leadership with oversight of the church.

Included in ministry support are amounts totalling £17,682 (2022 - £18,951) that were paid to the son of a trustee for work as part of the outreach and pastoral team, and expenses were reimbursed amounting to £14,877 (2022 - £10,884) for project activities on behalf of the charity.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**8 Staff costs**

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	-	1,209
	-	1,209

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Staff	-	1
	-	1

No employee received emoluments of more than £60,000 during the year

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 September 2022	469,106	25,808	15,467	510,381
Additions	-	3,128	958	4,086
	469,106	28,936	16,425	514,467
At 31 August 2023				
<b>Depreciation</b>				
At 1 September 2022	39,211	9,473	7,930	56,614
Charge for the year	9,382	3,893	1,699	14,974
	48,593	13,366	9,629	71,588
At 31 August 2023				
<b>Net book value</b>				
At 31 August 2023	420,513	15,570	6,796	442,879
At 31 August 2022	429,895	16,335	7,537	453,767

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**10 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued income	912	9,439
Other debtors	80	-
	<u>992</u>	<u>9,439</u>

**11 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	2,885	2,885
Accruals	2,370	2,704
	<u>5,255</u>	<u>5,589</u>

**12 Creditors: amounts falling due after one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	<u>44,772</u>	<u>47,510</u>

The mortgage with Stewardship services is secured by means of a first Legal Charge over the premises at 25 Waterloo Street, Oldham, OL1 1AQ. The original term was repayable over 15 years and the balance outstanding at 31 August 2023, including the current portion, amounted to £47,657 (2022 - £50,395).

**13 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2022 - £Nil).

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**14 Funds**

	<b>Balance at 1 September 2022 £</b>	<b>Incoming Resources resources £</b>	<b>expended £</b>	<b>Transfers £</b>	<b>Balance at 31 August 2023 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	394,560	94,106	(123,703)	22,056	387,019
<b>Restricted funds</b>					
Poor fund	-	3,002	(823)	-	2,179
Ministries without borders	-	100	(100)	-	-
Specific people	-	3,015	(3,015)	-	-
Building fund	6,769	1,565	(6,605)	(1,205)	524
Music/PA	-	326	-	(326)	-
Project grants	<u>46,132</u>	<u>32,750</u>	<u>(37,845)</u>	<u>(20,525)</u>	<u>20,512</u>
	<u>52,901</u>	<u>40,758</u>	<u>(48,388)</u>	<u>(22,056)</u>	<u>23,215</u>
<b>Total funds</b>	<u>447,461</u>	<u>134,864</u>	<u>(172,091)</u>	<u>-</u>	<u>410,234</u>

The transfer from restricted to unrestricted funds was for the purchase of assets to be held for general use. The terms of the restriction were fulfilled once the assets were purchased, therefore allowing the charity to use the assets also for other unrestricted charitable purposes.

## ALL NATIONS CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	426,060	80,073	(111,878)	394,255
<b>Restricted funds</b>				
Poor fund	420	2,543	(2,963)	-
Bible school students	-	40	(40)	-
Ministries without borders	-	1,963	(1,963)	-
Specific people	342	5,600	(5,942)	-
Building fund	6,244	550	(25)	6,769
Music/PA	-	342	(342)	-
Project grants	4,341	46,000	(4,209)	46,132
	11,347	57,038	(15,484)	52,901
<b>Total funds</b>	437,407	137,111	(127,362)	447,156

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2023 £</b>
Tangible fixed assets	442,879	-	442,879
Current assets	(5,833)	23,215	17,382
Current liabilities	(5,255)	-	(5,255)
Creditors over 1 year	<u>(44,772)</u>	<u>-</u>	<u>(44,772)</u>
Total net assets	<u>387,019</u>	<u>23,215</u>	<u>410,234</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2022 £</b>
Tangible fixed assets	431,568	22,199	453,767
Current assets	15,786	30,702	46,488
Current liabilities	(5,589)	-	(5,589)
Creditors over 1 year	<u>(47,510)</u>	<u>-</u>	<u>(47,510)</u>
Total net assets	<u>394,255</u>	<u>52,901</u>	<u>447,156</u>

**ALL NATIONS CHARITABLE TRUST**

England & Wales - Charity number 1135606

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# Accounts

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Annual Report and Financial Statements  
for the Year Ended 31 August 2022

# All Nations Charitable Trust

Charity registration number: 1135606

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **ALL NATIONS CHARITABLE TRUST**

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**ALL NATIONS CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Mahongo Shibemba Johanna de Leeuw van Weenen Marilyn Morrison (resigned 2 March 2022) Jonny Carr (appointed 2 March 2022)
<b>Charity Registration Number</b>	1135606
<b>Principal Office</b>	Centre For All Nations 25 Waterloo Street Oldham OL1 1AQ
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Virgin Money Clydebank G81 2NR

# **ALL NATIONS CHARITABLE TRUST**

## **TRUSTEES' REPORT**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

### **Structure, governance and management**

#### ***Nature of governing document***

All Nations Charitable Trust is a registered charity, number 1135606, and is constituted under a Trust deed.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Organisational structure***

There are currently three trustees who meet periodically to review legal & financial strategy and financial performance. Contact is maintained in between meetings to monitor the cash-flow, legal procedures, and general governance of the charity. The trustees for the period reported were:

- Marilyn Morrison - resigned March 2022
- Mahongo Shibemba
- Johanna Petra De Leeuw Van Weenen
- Jonathan Carr – appointed March 2022

The trustees work together with the Eldership of the Church to ensure the charity is working in line with legal obligations and the charity's Christian purpose. The Elder of the Church for the period reported was:

- Ezekiel Shibemba

#### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to promote the Christian faith through the proclamation and furtherance of the gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; and the relief of persons who are in conditions of need, hardship, distress or who are aged or sick. The Trustees oversee the policies of the Charity, and ensure that funds are deployed to meet the charity objectives.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **ALL NATIONS CHARITABLE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### **Achievements and performance**

#### ***Review of activities***

The charity sought to meet its objectives through teaching and preaching the Christian message, with many people coming to church events, and many more contacted in the wider Oldham area. The period reviewed included focused work to support people through the pandemic through pastoral care, awareness raising to improve Covid vaccination uptake - including Debunking religious misinformation and practical help. The Charity's work in this respect was recognised by the local authority through the Oldham Community Champions Initiative.

Our main charitable objectives continued to be promotion of the Christian faith and alleviating poverty. These were achieved through christian teaching and outreach in kind, and in person, with the result of some people becoming Christians and new members being added to the church. We saw approximately 20 new people regularly join our church gatherings most of whom said they watched our media broadcasts during the Covid lockdown months, were strengthened and decided to be part of the church. Through our Poor and Needy initiative, we supported the most vulnerable by providing Food and Hygiene Bags of Hope to the most vulnerable families and to vulnerable women in our community. We continued to partner with two primary schools to provide Food Bags of Hope, up to 30 bags per month to 30 families identified by the schools as facing food poverty, either because of not having entitlement to benefits or due to working parents' low income. This year saw our strongest collaboration with the local authority and public health agencies through the Oldham Community Champions initiative. We supported a community response to the pandemic locally, enabling positive change in communities most adversely impacted by the pandemic. We received a grant from the Community Champions Fund and another from the One Oldham Medium Grant through Action Together Oldham which supported the above initiatives and enabled us to refresh our work club content to help people back into work as the pandemic restrictions eased. We purchased equipment to instal a commercial kitchen as well as accessible toilets although actual installation was not completed during the financial year due to contractor availability. We also invested in café seating and equipment, and launched Coffee, Cake and Company café, to help people begin to socialise again after the Covid lockdown with many people positively reporting that the café helped them regain confidence in social settings.

The charity continued to relate with other charities that work with a similar ethos across the United Kingdom and abroad. The elder of the Church continued to be involved in teaching at a full time Bible School in Wales, and at a theological college accredited by a large city University in England. The charity continued to partner with churches in Eswatini and supported a pastoral visit to Eswatini. For the first time, the Charity supported a pastoral visit to a church in Zambia that works with a related charity in the United Kingdom.

## **ALL NATIONS CHARITABLE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

Refurbishment of the church building and community space continued to be delayed due to the pandemic and remains a priority once public health restrictions are removed. Whilst awaiting the major refurbishment, we did build a side wall to replace an exterior double door. This improved energy efficiency. We also undertook general maintenance of the building to deliver a much improved space. This resulted in interest from community groups wanting to hire the building for their activity, and we expect room hire and conferencing to increase in the next financial year.

#### **Plans for future periods**

The charity aims to retain financial independence by increasing membership donations and increasing building hire. There have already been enquiries from organisations wishing to hire the building for corporate events and it is anticipated that income from building hire will increase in future years, adding to financial sustainability. The charity plans to increase income from building hire by renovating the building to make it more appealing to clients. To increase the outreach capacity, the charity plans to retain ministry personnel and ministry support.

With grant support, the charity relaunched the work and employability support club and set up a community café to support people to socialise again after the pandemic, and plans to consolidate these in the coming year. The charity will continue to run a youth group, student work, family fun days and play group activities. We will continue to seek active partnership with local public services, the metropolitan Council, and other charities to serve the community and respond to emerging need in our communities. The charity will continue to promote the Christian faith through its faith activities, and in cooperation with related churches locally, nationally, and abroad, whilst ensuring its activities are welcoming to the wider community, and proactive in reaching out to, and supporting people, especially the most vulnerable.

#### **Financial review**

##### ***Result***

The charity's substantive income continued to be from giving by church members through tithes and offerings. The charity also received gift aid and grant income which helped fund charitable activities. Due to the Christian commitment of church members, the charity's income did not suffer during the pandemic. Anticipated business income was not achieved due to the pandemic. Church membership increased and community members were supported through charitable activities as detailed above.

##### ***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**ALL NATIONS CHARITABLE TRUST**  
**TRUSTEES' REPORT (CONTINUED)**

***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be unnecessarily built up. The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This will be based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

**Statement of Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 27 July 2023 and signed on its behalf by:

.....  
Mahongo Shibemba  
Trustee

**ALL NATIONS CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ALL NATIONS CHARITABLE TRUST**

I report to the trustees on my examination of the accounts of All Nations Charitable Trust for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of All Nations Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the All Nations Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of All Nations Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
G W Schulz ACMA  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

27 July 2023

**ALL NATIONS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>					
Donations and legacies	2	80,073	56,998	137,071	101,903
Charitable activities	3	-	40	40	1,397
Investment income	4	-	-	-	1
Total income		<u>80,073</u>	<u>57,038</u>	<u>137,111</u>	<u>103,301</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>111,878</u>	<u>15,484</u>	<u>127,362</u>	<u>116,787</u>
Total expenditure		<u>111,878</u>	<u>15,484</u>	<u>127,362</u>	<u>116,787</u>
Net (expenditure)/income		<u>(31,805)</u>	<u>41,554</u>	<u>9,749</u>	<u>(13,486)</u>
Net movement in funds		(31,805)	41,554	9,749	(13,486)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>426,060</u>	<u>11,347</u>	<u>437,407</u>	<u>450,893</u>
Total funds carried forward	14	<u>394,255</u>	<u>52,901</u>	<u>447,156</u>	<u>437,407</u>

# ALL NATIONS CHARITABLE TRUST

## BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	<u>453,767</u>	<u>439,851</u>
		<u>453,767</u>	<u>439,851</u>
<b>Current assets</b>			
Debtors	10	9,439	3,698
Cash at bank and in hand		<u>37,049</u>	<u>48,500</u>
		46,488	52,198
<b>Creditors: Amounts falling due within one year</b>	11	<u>(5,589)</u>	<u>(4,066)</u>
<b>Net current assets</b>		<u>40,899</u>	<u>48,132</u>
<b>Total assets less current liabilities</b>		494,666	487,983
<b>Creditors: Amounts falling due after more than one year</b>	12	<u>(47,510)</u>	<u>(50,576)</u>
<b>Net assets</b>		<u>447,156</u>	<u>437,407</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		52,901	11,347
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>394,255</u>	<u>426,060</u>
<b>Total funds</b>	14	<u>447,156</u>	<u>437,407</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 27 July 2023 and signed on their behalf by:

.....  
Mahongo Shibemba  
Trustee

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

All Nations Charitable Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

**ALL NATIONS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% on cost
Fixtures and fittings	20% on reducing balance
Equipment	20% on reducing balance

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations and legacies;				
Donations	80,073	10,998	91,071	86,481
Grants, including capital grants;				
Grants from other charities	-	46,000	46,000	11,210
Other income from donations and legacies	-	-	-	4,212
	<u>80,073</u>	<u>56,998</u>	<u>137,071</u>	<u>101,903</u>

***Included in Grants are the following:***

	<b>£</b>
Action Together - Black History	1,000
Action Together - One Oldham Small Grant	10,000
Action Together - Covid Community Champions	10,000
Action Together - One Oldham Medium Grant	25,000

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bible school	-	40	40	1,397

**4 Investment income**

	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	-	-	1

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**5 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Pastoral and support fees		59,101	-	59,101	43,313
Premises costs		3,392	-	3,392	3,666
Utilities		7,836	-	7,836	4,924
Children's work		70	-	70	197
Conferences and events		4,259	-	4,259	1,486
Catering and refreshments		141	-	141	407
Worship		372	342	714	148
Publicity and flyers		203	-	203	355
Insurance and licences		5,019	-	5,019	6,465
IT and equipment		1,336	-	1,336	3,859
Legal and professional fees		174	-	174	3,440
Office supplies		1,355	-	1,355	747
Telephone and broadband		1,403	-	1,403	720
Travel costs		3,888	-	3,888	129
Interest and finance charges		1,941	-	1,941	3,696
Miscellaneous		221	-	221	80
Independent examination		1,170	-	1,170	1,140
Depreciation		11,118	4,234	15,352	10,872
Grant funding of activities	6	7,670	10,908	18,578	24,623
Staff costs	8	1,209	-	1,209	6,520
		<u>111,878</u>	<u>15,484</u>	<u>127,362</u>	<u>116,787</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**6 Grant-making**

**Analysis of grants**

	<b>Grants to institutions</b>		<b>Grants to individuals</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants and gifts, Outreach	<u>5,856</u>	<u>12,221</u>	<u>12,722</u>	<u>12,402</u>

The support costs associated with grant-making are £Nil (31 August 2021 - £Nil).

**7 Trustees remuneration and expenses**

No trustees received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

All decisions for expenditure concerning related parties are made in separate meetings of unrelated trustees.

The pastor, who is the spouse of a trustee, received total remuneration in his role as elder during the year of £40,150 (2021 - £25,900) and reimbursement of expenses amounting to £ 21,963 (2021 - £2,476). Decisions regarding pastoral ministry fees and needs are made by unrelated trustees with spiritual guidance from apostolic leadership with oversight of the church.

Included in ministry support are amounts totalling £18,951 (2021 - £17,339) that were paid to the son of a trustee for work as part of the outreach team, and expenses were reimbursed amounting to £10,884 (2021 - £242).

The son of a trustee received a short term loan of £2,310 towards a deposit for a house. He repaid this loan in full during the financial year.

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**8 Staff costs**

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	1,209	6,324
Pension costs	-	196
	<u>1,209</u>	<u>6,520</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 September 2021	463,251	9,422	12,993	485,666
Additions	<u>5,855</u>	<u>16,386</u>	<u>2,474</u>	<u>24,715</u>
At 31 August 2022	<u>469,106</u>	<u>25,808</u>	<u>15,467</u>	<u>510,381</u>
<b>Depreciation</b>				
At 1 September 2021	29,829	5,388	6,045	41,262
Charge for the year	<u>9,382</u>	<u>4,085</u>	<u>1,885</u>	<u>15,352</u>
At 31 August 2022	<u>39,211</u>	<u>9,473</u>	<u>7,930</u>	<u>56,614</u>
<b>Net book value</b>				
At 31 August 2022	<u>429,895</u>	<u>16,335</u>	<u>7,537</u>	<u>453,767</u>
At 31 August 2021	<u>433,422</u>	<u>4,034</u>	<u>6,948</u>	<u>444,404</u>

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**10 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued income	<u>9,439</u>	<u>3,698</u>

**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other loans	2,885	2,705
Other creditors	-	221
Accruals	<u>2,704</u>	<u>1,140</u>
	<u>5,589</u>	<u>4,066</u>

**12 Creditors: amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other loans	<u>47,510</u>	<u>50,576</u>

The mortgage with Stewardship services is secured by means of a first Legal Charge over the premises at 25 Waterloo Street, Oldham, OL1 1AQ. The original term was repayable over 15 years and the balance outstanding at 31 August 2021, including the current portion, amounted to £50,395 (2021 - £53,281).

**13 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2021 - £196).

## ALL NATIONS CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

#### 14 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	426,060	80,073	(111,878)	394,255
<b>Restricted funds</b>				
Poor fund	420	2,543	(2,963)	-
Bible school students	-	40	(40)	-
Ministries without borders	-	1,963	(1,963)	-
Specific people	342	5,600	(5,942)	-
Building fund	6,244	550	(25)	6,769
Music/PA	-	342	(342)	-
Recovery grant	4,341	46,000	(4,209)	46,132
	11,347	57,038	(15,484)	52,901
<b>Total funds</b>	437,407	137,111	(127,362)	447,156
	<b>Balance at 1 September 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2021 £</b>
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	450,883	69,538	(94,361)	426,060
<b>Restricted funds</b>				
Poor fund	-	4,105	(3,685)	420
Bible school students	-	1,397	(1,397)	-
Ministries without borders	-	7,646	(7,646)	-
Specific people	10	3,772	(3,440)	342
Building fund	-	6,244	-	6,244
Music/PA	-	349	(349)	-
Recovery grant	-	10,250	(5,909)	4,341
	10	33,763	(22,426)	11,347
<b>Total funds</b>	450,893	103,301	(116,787)	437,407

**ALL NATIONS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2022 £</b>
Tangible fixed assets	431,568	22,199	453,767
Current assets	15,786	30,702	46,488
Current liabilities	(5,589)	-	(5,589)
Creditors over 1 year	<u>(47,510)</u>	<u>-</u>	<u>(47,510)</u>
Total net assets	<u>394,255</u>	<u>52,901</u>	<u>447,156</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2021 £</b>
Tangible fixed assets	439,851	-	439,851
Current assets	40,851	11,347	52,198
Current liabilities	(4,066)	-	(4,066)
Creditors over 1 year	<u>(50,576)</u>	<u>-</u>	<u>(50,576)</u>
Total net assets	<u>426,060</u>	<u>11,347</u>	<u>437,407</u>

**ALL NATIONS CHARITABLE TRUST**

England & Wales - Charity number 1135606

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# Accounts

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Annual Report and Financial Statements  
for the Year Ended 31 August 2021

# All Nations Charitable Trust

Charity registration number: 1135606

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **ALL NATIONS CHARITABLE TRUST**

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# **ALL NATIONS CHARITABLE TRUST**

## **Reference and Administrative Details**

<b>Trustees</b>	Mahongo Shibemba Johanna de Leeuw van Weenen Marilyn Morrison
<b>Principal Office</b>	Centre For All Nations 25 Waterloo Street Oldham OL1 1AQ
<b>Charity Registration Number</b>	1135606
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Virgin Money Clydebank G81 2NR

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2021.

### **Structure, governance and management**

#### ***Nature of governing document***

All Nations Charitable Trust is a registered charity, number 1135606, and is constituted under a Trust deed.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Organisational structure***

There are currently three trustees who meet periodically to review legal & financial strategy and financial performance. Contact is maintained in between meetings to monitor the cash-flow, legal procedures, and general governance of the charity. The trustees for the period reported were:

- Marilyn Morrison
- Mahongo Shibemba
- Johanna Petra De Leeuw Van Weenen

The trustees work together with the Eldership of the Church to ensure the charity is working in line with legal obligations and the charity's Christian purpose. The Elder of the Church for the period reported was:

- Ezekiel Shibemba

#### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to promote the Christian faith through the proclamation and furtherance of the gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; and the relief of persons who are in conditions of need, hardship, distress or who are aged or sick. The Trustees oversee the policies of the Charity, and ensure that funds are deployed to meet the charity objectives.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

### **Achievements and performance**

#### ***Review of activities***

The charity sought to meet its objectives through teaching and preaching the Christian message, with many people coming to church events, and many more contacted in the wider Oldham area. The COVID-19 pandemic brought unforeseen public health restrictions that altered the charity's plans and activities, with most adapted to online platforms. The trustees completed a comprehensive COVID-19 risk assessment, and continue to review this across all of the charity's activities. During the year, some of our activities returned to in person gatherings but we retained a strong online presence as some people were still unable to engage in face to face interaction. The charity invested in digital media equipment and training. We received some grants toward these resources.

The charity's main objectives continued to be the promotion of the Christian faith and alleviating poverty. These were achieved through christian teaching and outreach in kind and in person, with the result of some people becoming Christians and new members being added to the church. Through our Poor and Needy imitative, we supported the most vulnerable by providing Food and Hygiene Bags of Hope to the most vulnerable families and to vulnerable women in our community. We partnered with two primary schools to provide Food Bags of Hope, up to 30 bags per month to 30 families identified by the schools as facing food poverty either because of not having entitlement to benefits or due to working parents' income being reduced due to the furlough scheme. This year saw our strongest collaboration with the local authority and public health agencies through the Oldham Community Champions initiative. We supported a community response to the pandemic locally, enabling positive change in communities most adversely impacted by the pandemic. We produced video resources translated into French and Spanish debunking myths about Christian beliefs and vaccines. Our online resources included prayer support which attracted viewers and engagement from abroad, including countries we otherwise had no prior association with.

The charity continued to relate with other charities that work with a similar ethos across the United Kingdom and abroad. The elder of the Church continued to be involved in teaching at a full time Bible School in Wales, and at a theological college accredited by a large city University in England.

Refurbishment of the church building was delayed due to the pandemic and remains a priority once public health restrictions are removed.

#### **Plans for future periods**

The charity aims to retain financial independence by increasing membership donations and increasing building hire once the building has been refurbished. There have already been enquiries from organisations wishing to hire the building for corporate events and the charity plans to increase income from building hire by renovating the building to make it more appealing to clients. To increase the outreach capacity, the charity plans to retain ministry staff and ministry support.

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

The charity plans further expansion of the work club and employability support, youth group, student work, family fun days and toddler group activities when public health advice allows this. We will continue to seek active partnership with the Local Jobcentre plus, County Council, and other charities to serve the community and respond to emerging need. The charity will continue to promote the Christian faith through its faith activities, and in cooperation with related churches locally, nationally, and abroad, whilst ensuring its activities are welcoming to the wider community, and proactive in reaching out to, and supporting people, and helping the most vulnerable.

### **Financial review**

#### ***Result***

The charity's substantive income continued to be from giving by church members through tithes and offerings. The charity also received gift aid which helped fund charitable activities. Due to the Christian commitment of church members, the charity's income did not suffer excessively during the pandemic and was stable, although reduced slightly compared to the previous financial year. Anticipated business income was not achieved due to the pandemic requiring closure of non-essential businesses.

#### ***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be unnecessarily built up. The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This will be based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

# ALL NATIONS CHARITABLE TRUST

## Trustees' Report

### Statement of Trustees' Responsibilities

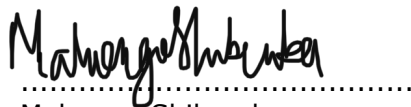
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 19 June 2022 and signed on its behalf by:



.....  
Mahongo Shibemba  
Trustee

# ALL NATIONS CHARITABLE TRUST

## Independent Examiner's Report to the trustees of All Nations Charitable Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 7 to 18.

### Respective responsibilities of trustees and examiner

As the charity's trustees of All Nations Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the All Nations Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of All Nations Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
G W Schulz ACMA

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

19 June 2022

## ALL NATIONS CHARITABLE TRUST

### Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	69,537	32,366	101,903	63,651
Charitable activities	3	-	1,397	1,397	700
Investment income	4	1	-	1	2
Total income		<u>69,538</u>	<u>33,763</u>	<u>103,301</u>	<u>64,353</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>94,361</u>	<u>22,426</u>	<u>116,787</u>	<u>96,914</u>
Total expenditure		<u>94,361</u>	<u>22,426</u>	<u>116,787</u>	<u>96,914</u>
Net (expenditure)/income		<u>(24,823)</u>	<u>11,337</u>	<u>(13,486)</u>	<u>(32,561)</u>
Net movement in funds		(24,823)	11,337	(13,486)	(32,561)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>450,883</u>	<u>10</u>	<u>450,893</u>	<u>483,454</u>
Total funds carried forward	14	<u><u>426,060</u></u>	<u><u>11,347</u></u>	<u><u>437,407</u></u>	<u><u>450,893</u></u>

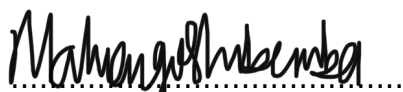
The notes on pages 9 to 18 form an integral part of these financial statements.

## ALL NATIONS CHARITABLE TRUST

### Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	<u>439,851</u>	<u>450,723</u>
		<u>439,851</u>	<u>450,723</u>
<b>Current assets</b>			
Debtors	10	3,698	789
Cash at bank and in hand		<u>48,500</u>	<u>607</u>
		52,198	1,396
<b>Creditors: Amounts falling due within one year</b>	11	<u>(4,066)</u>	<u>(1,226)</u>
<b>Net current assets</b>		<u>48,132</u>	<u>170</u>
<b>Total assets less current liabilities</b>		487,983	450,893
<b>Creditors: Amounts falling due after more than one year</b>	12	<u>(50,576)</u>	<u>-</u>
<b>Net assets</b>		<u>437,407</u>	<u>450,893</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		11,347	10
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>426,060</u>	<u>450,883</u>
<b>Total funds</b>	14	<u>437,407</u>	<u>450,893</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 19 June 2022 and signed on their behalf by:

  
 .....  
 Mahongo Shibemba  
 Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

# **ALL NATIONS CHARITABLE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2021**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

All Nations Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

# ALL NATIONS CHARITABLE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2021

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	Written off over 50 years straight line
Fixtures and fittings	20% on reducing balance
Equipment	20% on reducing balance

### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# **ALL NATIONS CHARITABLE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2021**

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	64,365	22,116	86,481	63,631
Grants, including capital grants;				
Grants from other charities	960	10,250	11,210	-
Other income from donations and legacies	4,212	-	4,212	20
	69,537	32,366	101,903	63,651

***Included in Grants are the following:***

	£
All Churches Trust	4,250
Action Oldham - celebrating volunteers	500
Action Oldham - community recovery	1,000
Community Champions (Covid)	5,000

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Bible school	-	1,397	1,397	700

#### 4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1	-	1	2

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Pastoral and support fees		43,313	-	43,313	37,179
Premises costs		3,587	79	3,666	1,767
Utilities		4,924	-	4,924	5,498
Children's work		67	130	197	599
Conferences and events		1,122	364	1,486	5,349
Catering and refreshments		407	-	407	84
Worship		-	148	148	313
Publicity and flyers		355	-	355	637
Insurance and licences		5,077	1,388	6,465	5,184
IT and equipment		790	3,069	3,859	516
Legal and professional fees		3,440	-	3,440	2,220
Office supplies		737	10	747	1,176
Telephone and broadband		720	-	720	931
Travel costs		129	-	129	575
Interest and finance charges		3,696	-	3,696	902
Miscellaneous		21	59	80	701
Independent examination		1,140	-	1,140	1,140
Depreciation		10,872	-	10,872	11,274
Grant funding of activities	6	7,444	17,179	24,623	14,194
Staff costs	8	6,520	-	6,520	6,675
		<u>94,361</u>	<u>22,426</u>	<u>116,787</u>	<u>96,914</u>

# ALL NATIONS CHARITABLE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 6 Grant-making

#### Analysis of grants

	Grants to institutions		Grants to individuals	
	2021	2020	2021	2020
	£	£	£	£
Grants and gifts, Outreach	<u>12,221</u>	<u>11,578</u>	<u>12,402</u>	<u>2,616</u>

### 7 Trustees remuneration and expenses

No trustees received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

All decisions for expenditure concerning related parties are made in separate meetings of unrelated trustees.

The pastor, who is the spouse of a trustee, received total remuneration in his role as elder during the year of £25,900 (2020 - £18,279) and reimbursement of expenses amounting to £2,476 (2020 - £447). Decisions regarding pastoral ministry fees and needs are made by unrelated trustees with spiritual guidance from apostolic leadership with oversight of the church.

Included in ministry support are amounts totalling £17,339 (2020 - £15,850) that were paid to the son of a trustee for work as part of the outreach team, and expenses were reimbursed amounting to £242 (2020 - £907).

The daughter-in-law of a trustee was employed by the charity for part of the current year and received remuneration of £6,190 (2020 - £6,384).

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 8 Staff costs

The aggregate payroll costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	6,324	6,384
Pension costs	<u>196</u>	<u>291</u>
	<u><u>6,520</u></u>	<u><u>6,675</u></u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Staff	<u><u>1</u></u>	<u><u>1</u></u>

No employee received emoluments of more than £60,000 during the year

#### 9 Tangible fixed assets

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 September 2020	<u>463,251</u>	<u>9,422</u>	<u>8,440</u>	<u>481,113</u>
At 31 August 2021	<u>463,251</u>	<u>9,422</u>	<u>8,440</u>	<u>481,113</u>
<b>Depreciation</b>				
At 1 September 2020	20,564	4,379	5,447	30,390
Charge for the year	<u>9,265</u>	<u>1,009</u>	<u>598</u>	<u>10,872</u>
At 31 August 2021	<u>29,829</u>	<u>5,388</u>	<u>6,045</u>	<u>41,262</u>
<b>Net book value</b>				
At 31 August 2021	<u><u>433,422</u></u>	<u><u>4,034</u></u>	<u><u>2,395</u></u>	<u><u>439,851</u></u>
At 31 August 2020	<u><u>442,687</u></u>	<u><u>5,043</u></u>	<u><u>2,993</u></u>	<u><u>450,723</u></u>

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 10 Debtors

	2021 £	2020 £
Accrued income	<u>3,698</u>	<u>789</u>

#### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other loans	2,705	-
Other creditors	221	86
Accruals	<u>1,140</u>	<u>1,140</u>
	<u>4,066</u>	<u>1,226</u>

#### 12 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>50,576</u>	<u>-</u>

The mortgage with Stewardship services is secured by means of a first Legal Charge over the premises at 25 Waterloo Street, Oldham, OL1 1AQ. The original term was repayable over 15 years and the balance outstanding at 31 August 2021, including the current portion, amounted to £53,281 (2020 - £Nil).

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £196 (2020 - £291).

Contributions totalling £88 (2020 - £86) were payable to the scheme at the end of the year and are included in creditors.

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 14 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	450,883	69,538	(94,361)	426,060
<b>Restricted funds</b>				
Poor fund	-	4,105	(3,685)	420
Bible school students	-	1,397	(1,397)	-
Ministries without borders	-	7,646	(7,646)	-
Specific people	10	3,772	(3,440)	342
Building fund	-	6,244	-	6,244
Music/PA	-	349	(349)	-
Recovery grant	-	10,250	(5,909)	4,341
	10	33,763	(22,426)	11,347
<b>Total funds</b>	450,893	103,301	(116,787)	437,407
	<b>Balance at 1 September 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2020 £</b>
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	483,454	59,033	(91,604)	450,883
<b>Restricted funds</b>				
Poor fund	-	515	(515)	-
Bible school students	-	2,414	(2,414)	-
Ministries without borders	-	1,600	(1,600)	-
Specific people	-	410	(400)	10
Building fund	-	130	(130)	-
Music/PA	-	251	(251)	-
	-	5,320	(5,310)	10
<b>Total funds</b>	483,454	64,353	(96,914)	450,893

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2021 £</b>
Tangible fixed assets	439,851	-	439,851
Current assets	40,851	11,347	52,198
Current liabilities	(4,066)	-	(4,066)
Creditors over 1 year	<u>(50,576)</u>	<u>-</u>	<u>(50,576)</u>
Total net assets	<u>426,060</u>	<u>11,347</u>	<u>437,407</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2020 £</b>
Tangible fixed assets	450,723	-	450,723
Current assets	1,386	10	1,396
Current liabilities	<u>(1,226)</u>	<u>-</u>	<u>(1,226)</u>
Total net assets	<u>450,883</u>	<u>10</u>	<u>450,893</u>

**ALL NATIONS CHARITABLE TRUST**

England & Wales - Charity number 1135606

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# Accounts

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Annual Report and Financial Statements  
for the Year Ended 31 August 2020

# All Nations Charitable Trust

Charity registration number: 1135606

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **ALL NATIONS CHARITABLE TRUST**

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# **ALL NATIONS CHARITABLE TRUST**

## **Reference and Administrative Details**

<b>Trustees</b>	Mahongo Shibemba Johanna de Leeuw van Weenen Marilyn Morrison
<b>Principal Office</b>	Centre For All Nations 25 Waterloo Street Oldham OL1 1AQ
<b>Charity Registration Number</b>	1135606
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Royal Bank of Scotland plc 12 Pillory Street Nantwich Cheshire CW5 5BE

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2020.

### **Structure, governance and management**

#### ***Nature of governing document***

All Nations Charitable Trust is a registered charity, number 1135606, and is constituted under a Trust deed.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Organisational structure***

There are currently three trustees who meet periodically to review legal & financial strategy and financial performance. Contact is maintained in between meetings to monitor the cash-flow, legal procedures, and general governance of the charity. The trustees for the period reported were:

- Marilyn Morrison
- Mahongo Shibemba
- Johanna Petra De Leeuw Van Weenen

The trustees work together with the Eldership of the Church to ensure the charity is working in line with legal obligations and the charity's Christian purpose. The Elder of the Church for the period reported was:

- Ezekiel Shibemba

#### ***Risk Management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to promote the Christian faith through the proclamation and furtherance of the gospel of God concerning his son Jesus Christ and the teaching and preaching of the Christian faith; and the relief of persons who are in conditions of need, hardship, distress or who are aged or sick. The Trustees oversee the policies of the Charity, and ensure that funds are deployed to meet the charity objectives.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

### **Achievements and performance**

#### ***Review of activities***

The charity sought to meet its objectives through teaching and preaching the Christian message, with many people coming to church events, and many more contacted in the wider Oldham area. The financial year begun with the trust undertaking its traditional activities of church-based events and outreach activities. An ambitious calendar of community outreach events were outlined for the financial year. These included monthly community outreach activities, fun days, a youth group, work club and a weekly parent and child stay and play group. By March 2020, however, COVID-19 had brought unforeseen public health restrictions that altered the charity's plans. The trustees completed a comprehensive COVID-19 risk assessment and continue to review this across all of the charity's activities.

For the remainder of the financial year, the charity's activities were limited to on-line activities, with very limited face-to-face activities to support the most vulnerable. From April 2020 to 31 August 2020, the charity's work focused on providing pastoral, emotional, financial and practical support to members of the church to help them navigate this very challenging global situation. During this period, we broadcast daily bible-based videos with a message of hope and courage. These were shared on social media such as Facebook and YouTube. We were pleasantly surprised that the videos were viewed by thousands of people around the world. During this period, we also released four videos addressing race as this was another global theme during this time. The videos were also widely viewed around the world. Although our in-person activities were limited, this financial year saw the charity reach more people, with online resources viewed up to 6000 times in some months. We invested some money into improving our digital capacity and made grant applications to support development of digital content and set up a digital bank of tablets to help the most vulnerable, especially the elderly, connect with others through virtual means such as Zoom meetings. Volunteers in the church sewed face masks and other resources to support the response to COVID-19 during the pandemic. Volunteers also helped the most vulnerable and those shielding by doing their shopping or with aspects of banking. We continued to liaise with our local authority and the voluntary action agency within Oldham to support the coordinated response in our community.

The charity continued to relate with other charities that work with a similar ethos across the United Kingdom and abroad. The elder of the Church continued to be involved in teaching at a full time Bible School and at a theological college accredited by a large city University. The charity sponsored one student to attend a one-year course leading to the certificate in biblical studies, at a bible college in Wales. The individual has returned and continues to contribute to church growth and community work through active involvement in outreach activities, especially the development of digital streaming of worship and other activities during the pandemic.

Refurbishment of the church building was delayed due to the pandemic and remains a priority once public health restrictions are removed.

# **ALL NATIONS CHARITABLE TRUST**

## **Trustees' Report**

### **Plans for future periods**

The charity aims to retain financial independence by increasing membership donations and increasing building hire once the building has been refurbished. There have already been enquiries from organisations wishing to hire the building for corporate events. To increase the outreach capacity, the charity plans to retain ministry staff and ministry support.

The charity plans further expansion of the work club and employability support, youth group, student work and toddler group activities when public health advice allows this. We will continue to seek active partnership with the Local Jobcentre plus, County Council, and other charities to serve the community and respond to emerging need. The charity will continue to promote the Christian faith through its activities, and in cooperation with related churches locally, nationally, and abroad, whilst ensuring its activities are welcoming to the wider community, and proactive in reaching out to and supporting people, helping the most vulnerable.

### **Financial review**

#### ***Result***

The charity's substantive income continued to be from giving by church members through tithes and offerings. The charity also received gift aid which helped fund charitable activities. Due to the Christian commitment of church members, the charity's income did not suffer excessively during the pandemic and was stable, although reduced slightly compared to the previous financial year. Anticipated business income was not achieved due to the pandemic requiring closure of non-essential businesses.

#### ***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be unnecessarily built up. The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This will be based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

# ALL NATIONS CHARITABLE TRUST

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 26 June 2021 and signed on its behalf by:

.....  
Mahongo Shibemba  
Trustee

# **ALL NATIONS CHARITABLE TRUST**

## **Independent Examiner's Report to the trustees of All Nations Charitable Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 7 to 18.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of All Nations Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the All Nations Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of All Nations Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
G W Schulz ACMA

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

26 June 2021

## ALL NATIONS CHARITABLE TRUST

### Statement of Financial Activities for the Year Ended 31 August 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	59,031	4,620	63,651	78,145
Charitable activities	3	-	700	700	1,820
Investment income	4	2	-	2	103
Total income		<u>59,033</u>	<u>5,320</u>	<u>64,353</u>	<u>80,068</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>91,604</u>	<u>5,310</u>	<u>96,914</u>	<u>138,187</u>
Total expenditure		<u>91,604</u>	<u>5,310</u>	<u>96,914</u>	<u>138,187</u>
Net (expenditure)/income		<u>(32,571)</u>	<u>10</u>	<u>(32,561)</u>	<u>(58,119)</u>
Net movement in funds		(32,571)	10	(32,561)	(58,119)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>483,454</u>	-	<u>483,454</u>	<u>543,513</u>
Total funds carried forward	13	<u><u>450,883</u></u>	<u><u>10</u></u>	<u><u>450,893</u></u>	<u><u>485,394</u></u>

The notes on pages 9 to 18 form an integral part of these financial statements.

## ALL NATIONS CHARITABLE TRUST

### Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	9	450,723	461,996
<b>Current assets</b>			
Debtors	10	789	23,736
Cash at bank and in hand		<u>607</u>	<u>2,087</u>
		1,396	25,823
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,226)</u>	<u>(2,425)</u>
<b>Net current assets</b>		<u>170</u>	<u>23,398</u>
<b>Net assets</b>		<u>450,893</u>	<u>485,394</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>450,883</u>	<u>485,394</u>
<b>Total funds</b>	13	<u>450,893</u>	<u>485,394</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 26 June 2021 and signed on their behalf by:

.....  
Mahongo Shibemba  
Trustee

# **ALL NATIONS CHARITABLE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

All Nations Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

# ALL NATIONS CHARITABLE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	Written off over 50 years straight line
Fixtures and fittings	20% on reducing balance
Equipment	20% on reducing balance

### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# **ALL NATIONS CHARITABLE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Donations and legacies;				
Donations	59,011	4,620	63,631	77,548
Other income from donations and legacies	<u>20</u>	<u>-</u>	<u>20</u>	<u>597</u>
	<u><u>59,031</u></u>	<u><u>4,620</u></u>	<u><u>63,651</u></u>	<u><u>78,145</u></u>

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Bible school	<u>-</u>	<u>700</u>	<u>700</u>	<u>1,820</u>

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>2</u>	<u>-</u>	<u>2</u>	<u>103</u>

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Pastoral and support fees		37,179	-	37,179	58,313
Premises costs		1,757	10	1,767	5,548
Utilities		5,498	-	5,498	8,776
Children work		599	-	599	1,233
Conferences and events		3,615	1,734	5,349	16,595
Catering and refreshments		84	-	84	2,350
Worship		313	-	313	1,532
Publicity and flyers		637	-	637	934
Insurance and licences		4,933	251	5,184	3,823
IT and equipment		516	-	516	-
Legal and professional fees		2,220	-	2,220	1,300
Office supplies		1,176	-	1,176	1,271
Telephone and broadband		931	-	931	1,780
Travel costs		575	-	575	258
Interest and finance charges		902	-	902	1,106
Miscellaneous		701	-	701	1,405
Independent examination		1,140	-	1,140	1,310
Depreciation, amortisation and other similar costs		11,274	-	11,274	11,776
Grant funding of activities	6	10,879	3,315	14,194	11,907
Staff costs	8	6,675	-	6,675	6,970
		<u>91,604</u>	<u>5,310</u>	<u>96,914</u>	<u>138,187</u>

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 6 Grant-making

##### Analysis of grants

	Grants to institutions		Grants to individuals	
	2020	2019	2020	2019
	£	£	£	£
Grants and gifts, Outreach	<u>11,578</u>	<u>6,113</u>	<u>2,616</u>	<u>5,794</u>

#### 7 Trustees remuneration and expenses

No trustees received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

In 2017-18 Ms J De Leeuw van Weenen, a trustee, was given an interest free loan to relieve hardship which has been repaid. The amount outstanding is £NIL (2019 - £249).

All decisions for expenditure concerning related parties are made in separate meetings of unrelated trustees.

The pastor, who is the spouse of a trustee, received total remuneration in his role as elder during the year of £18,279 (2019 - £39,450) and reimbursement of expenses amounting to £447 (2019 - £5,861). Decisions regarding pastoral ministry fees and needs are made by unrelated trustees with spiritual guidance from apostolic leadership with oversight of the church.

Included in ministry support are amounts totalling £15,850 (2019 - £17,597) that were paid to the son of a trustee for work as part of the outreach team, and expenses were reimbursed amounting to £907 (2018 - £5,681).

The daughter-in-law of a trustee is employed by the charity and received remuneration of £6,384 in the current year (2019 - £6,846).

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 8 Staff costs

The aggregate payroll costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	6,384	6,846
Pension costs	<u>291</u>	<u>124</u>
	<u><u>6,675</u></u>	<u><u>6,970</u></u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No</b>	<b>No</b>
Staff	<u><u>1</u></u>	<u><u>1</u></u>

No employee received emoluments of more than £60,000 during the year

#### 9 Tangible fixed assets

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 September 2019	<u>463,251</u>	<u>9,422</u>	<u>8,440</u>	<u>481,113</u>
At 31 August 2020	<u>463,251</u>	<u>9,422</u>	<u>8,440</u>	<u>481,113</u>
<b>Depreciation</b>				
At 1 September 2019	11,299	3,118	4,699	19,116
Charge for the year	<u>9,265</u>	<u>1,261</u>	<u>748</u>	<u>11,274</u>
At 31 August 2020	<u>20,564</u>	<u>4,379</u>	<u>5,447</u>	<u>30,390</u>
<b>Net book value</b>				
At 31 August 2020	<u><u>442,687</u></u>	<u><u>5,043</u></u>	<u><u>2,993</u></u>	<u><u>450,723</u></u>
At 31 August 2019	<u><u>451,952</u></u>	<u><u>6,304</u></u>	<u><u>3,741</u></u>	<u><u>461,997</u></u>

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 10 Debtors

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accrued income	789	13,592
Other debtors	-	10,144
	<u>789</u>	<u>23,736</u>

#### 11 Creditors: amounts falling due within one year

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	-	246
Other creditors	86	-
Accruals	1,140	2,179
	<u>1,226</u>	<u>2,425</u>

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £291 (2019 - £124).

## ALL NATIONS CHARITABLE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 13 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	483,454	59,033	(91,604)	450,883
<b>Restricted funds</b>				
Poor fund	-	515	(515)	-
Bible school students	-	2,414	(2,414)	-
Ministries without borders	-	1,600	(1,600)	-
Specific people	-	410	(400)	10
Building fund	-	130	(130)	-
Music/PA	-	251	(251)	-
	-	5,320	(5,310)	10
<b>Total funds</b>	483,454	64,353	(96,914)	450,893
	<b>Balance at 1 September 2018 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2019 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	543,333	80,068	(138,007)	485,394
<b>Restricted funds</b>				
Poor fund	180	-	(180)	-
<b>Total funds</b>	543,513	80,068	(138,187)	485,394

# ALL NATIONS CHARITABLE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 14 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2020 £</b>
Tangible fixed assets	450,723	-	450,723
Current assets	1,386	10	1,396
Current liabilities	<u>(1,226)</u>	<u>-</u>	<u>(1,226)</u>
Total net assets	<u>450,883</u>	<u>10</u>	<u>450,893</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2019 £</b>
Tangible fixed assets	461,996	-	461,996
Current assets	25,823	-	25,823
Current liabilities	<u>(2,425)</u>	<u>-</u>	<u>(2,425)</u>
Total net assets	<u>485,394</u>	<u>-</u>	<u>485,394</u>