

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

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

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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.

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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

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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 £
Income and Endowments from:					
Donations and legacies	2	59,031	4,620	63,651	78,145
Charitable activities	3	-	700	700	1,820
Investment income	4	<u>2</u>	<u>-</u>	<u>2</u>	<u>103</u>
Total income		<u>59,033</u>	<u>5,320</u>	<u>64,353</u>	<u>80,068</u>
Expenditure on:					
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)
Reconciliation of funds					
Total funds brought forward		<u>483,454</u>	<u>-</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 £
Fixed assets			
Tangible assets	9	450,723	461,996
Current assets			
Debtors	10	789	23,736
Cash at bank and in hand		<u>607</u>	<u>2,087</u>
		1,396	25,823
Creditors: Amounts falling due within one year	11	<u>(1,226)</u>	<u>(2,425)</u>
Net current assets		<u>170</u>	<u>23,398</u>
Net assets		<u>450,893</u>	<u>485,394</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		10	-
Unrestricted income funds			
Unrestricted funds		<u>450,883</u>	<u>485,394</u>
Total funds	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.

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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:

Asset class	Depreciation method and rate
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.

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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.

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

2 Income from donations and legacies

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

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Bible school	-	700	700	1,820

4 Investment income

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

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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>

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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:

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

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

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

9 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
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>
Depreciation				
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>
Net book value				
At 31 August 2020	<u>442,687</u>	<u>5,043</u>	<u>2,993</u>	<u>450,723</u>
At 31 August 2019	<u>451,952</u>	<u>6,304</u>	<u>3,741</u>	<u>461,997</u>

ALL NATIONS CHARITABLE TRUST

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

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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 £
Unrestricted funds				
General				
General Funds	483,454	59,033	(91,604)	450,883
Restricted funds				
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)	-
	<u>-</u>	<u>5,320</u>	<u>(5,310)</u>	<u>10</u>
Total funds	<u>483,454</u>	<u>64,353</u>	<u>(96,914)</u>	<u>450,893</u>
	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Unrestricted funds				
General				
General Funds	543,333	80,068	(138,007)	485,394
Restricted funds				
Poor fund	<u>180</u>	<u>-</u>	<u>(180)</u>	<u>-</u>
Total funds	<u>543,513</u>	<u>80,068</u>	<u>(138,187)</u>	<u>485,394</u>

ALL NATIONS CHARITABLE TRUST

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

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
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>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2019 £
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>