
Financial Statements for the Year Ended 31 March 2024

Philo Trust

Philo Trust, Witton House, Lower Road, Chorleywood, WD3 5LB

Charity Number 285762

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Administrative Information

Registered Charity Name Philo Trust

Registered Charity Number 285762

Principal Office Witton House, Lower Road, Chorleywood, Rickmansworth, WD3 5LB
Tel: +44 (0)1923 287777

Trustees Mr Terry Baker (Chair)
Mrs Juanita Baker
Mr Adrian Bignell
Mr Mike Carson
Revd Mike Pavlou
Mr Alex Stewart-Clark
Mr David Withers

Director Revd Canon J. John

Auditors Dux Advisory Limited, The Kennel Club, Gatehouse Way, Aylesbury,
Buckinghamshire, HP19 8DB

Bankers NatWest, 16 South Parade, Nottingham, NG1 2JX

Annual Report of the Trustees

The Trustees present their report and the financial statements for the year ended 31 March 2024, which includes the administrative information on page 3.

Constitutional information

Philo Trust is constituted by a Deed of Trust and was established in 1982. The charity's registration number is 285762.

Objectives, organisation and activities

- To proactively take initiative in the organisation and implementation of evangelistic opportunities.
- To reactively respond to invitations – to co-labour with others involved in ongoing and existing evangelistic strategies.
- To equip the next generation of evangelists to fulfil the full measure of their potential within their calling.
- To educate, equip and enthuse believers in order that they may live out the Christian life to its full.

Operational structure

The Trustees met three times this year. Each meeting has substantially the same principal agenda items: to review current finance and resources, staff and employment matters, the immediate past and future diary of commitments, and to receive reports from staff on particular areas relevant to their responsibilities. The Trustees believe that they serve Philo Trust under God, and Trustee meetings are therefore held in the context of devotional and intercessory prayer.

All policy decisions are reserved to the Trustees, following which implementation is delegated to the staff under the direction of J.John. Any significant financial commitment is referred back to the Trustees before it is agreed and there is close liaison between the Trustees and J.John.

Trustees

New Trustees invited to serve Philo Trust are provided with a copy of the Charity Commission's leaflet 'The Essential Trustee – CC3', and join the Board of Trustees where they are encouraged to ask questions and brief themselves on the current issues being addressed.

At an early stage new Trustees have the opportunity to meet all key members of staff and learn first-hand about the activities, operations and protocols of Philo Trust.

Each Trustee is encouraged to take responsibility for a particular area of the Trust's operation commensurate with their interest, experience and proven competence, and thereafter take the lead when supervising that area, and when developing policy and future plans.

New Trustees are encouraged to identify an area of responsibility in communication with the Chair of Trustees.

New Trustees are nominated either by a Trustee or J.John. After discussion between the Chair of Trustees and J.John, the nominee meets the present Trustees; prayer and consideration follows. Only if there is unanimous agreement will he or she be appointed to the Board. Decisions are made between the Trustees after prayer, discussion and unanimous agreement between all Trustees and J.John.

Financial review

The 2023-2024 financial year has continued to see business as normal for Philo Trust. We have continued with our broadcasting events as well as in-person events. International travel has also returned to regular patterns following COVID-19, with four trips this past year.

Following on from the successful production of the *just10* series, we revised and produced a new handbook to accompany the videos. We also produced *Heroes of the Faith: Volume 2* and *Christmas at the Movies*, which meant our resources sales have continued to increase on the previous year. Expenditure has been reduced broadly in line with income, resulting in a deficit for the year.

At the end of the first quarter, income appears consistent with last year and we are expecting to be slightly above the budgeted level.

Reserves policy

The Trustees have established a policy whereby the unrestricted general funds not committed or invested in tangible fixed assets and stock ('the free reserves') held by the charity should not be less than three months' normal running costs of the following year's budgeted expenditure. The expenditure budget for the 2024-2025 year shows a quarterly budgeted amount of £218,063. Philo Trust had free reserves (excluding those invested in fixed assets, stock and those held in designated funds) at 31 March 2024 of £310,074 for which the Trustees are very grateful. The Trustees review this policy and the level from time to time.

Risk policy

The Trustees review major risks to which the charity is exposed, and systems have been established to mitigate those risks wherever possible. These systems are reviewed periodically to ensure best practice is established for the needs of the charity.

The Trustees have adopted a risk management statement and policy and established a risk register. This enables them to rank risks according to probability and severity.

The Trustees believe that the principal risks and uncertainties are:

Reputational	The Trustees regularly discuss any potential areas which may cause reputational harm to the charity and any necessary action required is discussed and taken accordingly.
Funding	Philo Trust constantly seeks to widen its donor base and encourage regular donations. In order to provide stability during periods of low income Philo Trust seeks to maintain sufficient liquid reserves.
Loss of records	Daily back-up of computerised records takes place. This is done via the Cloud so that no critical data is only held physically within the Witton House office.

Vision, mission and values

Vision

Our vision is to transform lives by communicating the truth of Christianity.

Mission

To have an impact in every region of the UK, locally and nationally, and specific countries worldwide:

- by presenting the truth of Christianity in a way that enables people to make an informed decision about Jesus Christ.
- by teaching and training Christians to do the same.

How?

Philo Trust has four main areas of operation:

- Proclamation – communicating Christianity
- Training – equipping Christians to communicate Christianity
- Training evangelists – mentoring
- Producing resources for evangelism

Values

Our key focus is to transform the lives of people we meet by communicating the Good News of Christianity in a relevant and accessible way.

We value Bible-based lifestyles, teachable attitudes and unity in the hearts of all those involved.

We desire to be responsive to need and produce resources that meet the needs of the people with whom we are communicating.

We desire everything we do at Philo Trust to be birthed in prayer, in line with the Bible, and in step with the Holy Spirit.

Review of activities

The review of activities for the year is set out in the Annual Report of the Director on pages 10-31.

Plans for future periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. We have learned from our operations in the past and will apply the lessons we have learned from our experience to further our future plans.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion, when reviewing the Trust's aims and objectives and in planning future activities and setting the grant-making policy for the year.

The Trustees have, in their view, met the public benefit requirement by holding a variety of events across the world which are open to the general public and which seek, in accordance with their vision, to transform lives and thus enable people to live as responsible citizens in their community.

The vision, mission and values of the Trust along with the year's objectives, activities and achievements are set out in this report and in the Annual Report of the Director.

Responsibilities of Trustees

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs in 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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 Charity (Accounts and Reports) Regulations 2008 and Trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure

We, the Trustees of the charity, confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

On behalf of the Board of Trustees

T. Baker

Mr Terry Baker
Chair of Trustees

Date: 16 October 2024

Message from Chair of Trustees

This annual report allows me the opportunity to pause, reflect and give thanks for all of the ways that we have seen God at work through the ministry of Philo Trust this last year. Along with my fellow Trustees, we do not take for granted the privilege of witnessing the incredible things that God has done as we have sought to align ourselves with him and his will.

As in previous years, the staff team have held one Bible verse for the year. The verse this year was Romans 15:13: *'May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit.'*

The Director's Report on the following pages reports on the work that has been achieved this year, but from my position as Chair of Trustees, I truly believe that the joy, peace and hope that is mentioned in the Bible verse has truly permeated into the way that each of our team members has gone about their work and ministry. This has been a joy to witness.

Since the formation of Philo Trust there have been numerous opportunities for in-person ministry. This year, J.John and Killy have served the church around the UK, USA, Singapore, Greece and Australia. As ever, ministry has focused on proclamation evangelism, equipping Christians to share their faith, and mentoring other evangelists.

We continue to produce resources for evangelism and it has been wonderful to see a number of new print resources made available this year, notably a booklet to commemorate the 100th anniversary of Eric Liddell's victory in the Paris 1924 Olympics.

On behalf of the Trustees, I would like to take this opportunity to thank J.John, Killy and the staff team and contractors we have worked with who have been exemplary in all that they have done in this last year. I would like to extend my own gratitude to our friends, supporters and donors. Their support has enabled this important work and ministry to reach hundreds of thousands of people with the gospel.

Finally, I also take this opportunity to thank my fellow Trustees for their wisdom and work which they bring to Philo Trust.



Mr Terry Baker
Chair of Trustees

Annual Report of the Director

Philo Trust is committed to evangelism through proclamation, training, mentoring and resources.

We have had many opportunities to share the relevance of Christianity in this year and I am delighted to share them with you in this report.

Evangelism through Proclamation

We are committed to proclaiming the Good News of Christianity across the UK and around the world. This year, we have witnessed an increased number of people in tears as they have responded to the gospel. We believe that this is a sign of people experiencing new-found hope in the midst of the trials that many people encounter in day-to-day life.

Evangelism through Training

We are committed to training Christians to share their faith. This year we have had a number of opportunities to train and equip Christians to share their faith through friendship evangelism. Killy and I have spoken at a number of overseas training events in Singapore, Australia, Florida and Dallas.

Evangelism through Mentoring

We are committed to mentoring and coaching other evangelists. The annual Evangelists' Conference continues to bring together evangelists from all over the UK and increasingly from overseas. We have held a significant number of one-to-one meetings with other evangelists.

Evangelism through Resources

Our resources continue to be used by churches and Christians to encourage those with no faith to better understand Christianity. Our range of digital resources, broadcast content and other digital media continues to be widely used by many churches and individuals worldwide.

Our opportunities: Proclamation

Proclamation evangelism events are opportunities to creatively and clearly communicate the Christian message and encourage people in their journey of faith. We work in partnership with local churches to support their ministry and wider community.

Across the United Kingdom

As part of our commitment to help the church in the UK build strong foundations to share the Good News of Jesus, we have endeavoured to travel broadly to churches of varying sizes and denominations. Where possible we focus on events that a wide variety of the public can access free of charge or with a nominal cost to attend. With good support from Philo Trust staff, we were able to travel, speak and see many encouraging responses. This year we partnered with:

- **Kensington Temple, Notting Hill:** I preached two evangelistic sermons at Kensington Temple in London.
- **St Paul's, Hadley Wood:** I spoke at this local Anglican church.
- **DARE Conference, Northampton:** I spoke to 1,000 women who gathered at the Old Savoy Theatre in Northampton from across the UK. Hosted by Elim Northampton, this conference sought to build up women to discover and use their gifts to make God's love known within their communities.
- **One Church, Leicester:** I preached at two evangelistic Sunday services as part of a weekend of events reaching the wider community.
- **Ridgeway Community Church, Didcot:** I preached at this '+1 Guest' service.
- **Women of God Conference:** I spoke twice at this conference in Somerset on the theme of 'Look Up, Look In, Look Out'. Killy and I also took part in a Q&A session. The organisers shared the following:



I'm writing to extend my heartfelt gratitude for J. John and Killy's invaluable contribution to making RISE UP an extraordinary conference on Saturday. Their sessions deeply impacted the ladies in attendance, and we're thrilled to report that many have made both first-time commitments and recommitments. This is a powerful testament to the goodness of God working through their messages and couch session. Our team remains steadfast in prayer, believing that the seeds planted during the conference will yield abundant fruit in due time . . . Thank you once again for their inspiring presence and impactful sessions.

Throughout the year I spoke several times at my home church, Christchurch in Chorleywood. We have found the support of our church invaluable over the years and I have appreciated the

opportunity to speak where our schedule allows. A particular highlight was speaking at two evangelistic Christmas services.

International Ministry

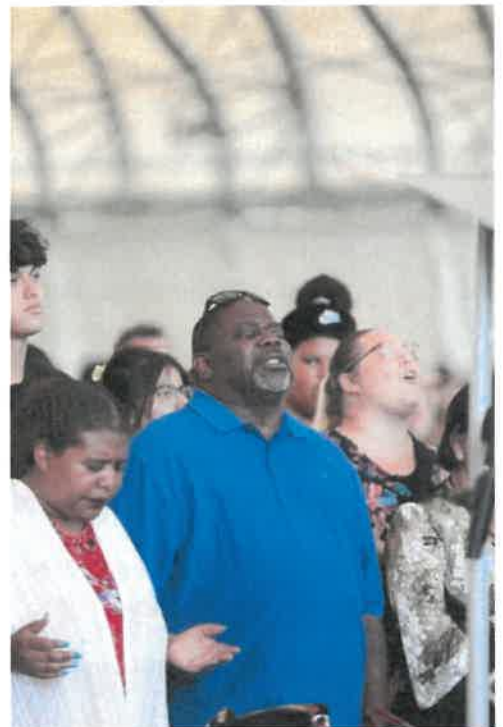
We also had the opportunity to partake in international ministry trips in the USA:

- **C3 Trinity, Dallas:** I had the opportunity to visit this church and preached three evangelistic sermons.
- **Cornerstone Church, Singapore:** It was a joy to speak at a '+1 Guest' service and also teach on how to be natural in the way we share our faith.
- **The River Church, Florida:** I preached the gospel at their outdoor Sunday service.
- **Times Square Church, New York:** I had the joy of visiting this iconic church on two occasions this year and preached evangelistic messages.
- **Zoe Church, Thessaloniki:** I spoke at a local church in Thessaloniki, Greece. It was a joy to see some of those present receive Christ.
- **Faith Christian Church, Dandenong, Australia:** I preached an evangelistic message at two guest services.
- **Hope UC, Charmhaven, Australia:** I preached an evangelistic message at their church conference.
- **The Church of the Apostles, Atlanta:** I preached at guest services aimed at those on the fringe of Christianity at this large church in Georgia.
- **Awaken Church, San Diego:** I delivered an evangelistic message at this remarkable church that is pastored by Jurgen and Leanne Matthesius. Thirty-six years ago I preached in the Snakepit Stadium in Wollongong, Australia, and Leanne (then a teenager) received Christ. Eighteen years later, Leanne and Jurgen flew to San Diego with their young family and have now planted eight congregations with an attendance of 12,000. It is incredible to think of the fruit born by those early ministry trips to Australia and many other countries in the '80s and '90s.



- **Dream Center, Los Angeles:** I spoke at a mid-week event for the church that was attended by those on their programme recovering from drug addiction. As ever, it was a joy and privilege to preach the gospel; however, it was equally an inspiration to hear some of the incredible stories of transformation from those who had gone through the recovery programme. We are all broken people and we can only be healed in the broken body of Christ.
- **Faith Assembly, Orlando:** I preached the gospel at this large church in Florida. The church sent us this message following the services:

The Altar Call from the three services on Sunday morning across our three campuses saw over 600 people accept Jesus and/or recommit their lives to Jesus. Praise God! Those 600+ people are being followed up this week and invited to take their next step.



- **Highland Park Presbyterian Church, Dallas:** I spoke at two Sunday morning services in this large Presbyterian church. There were a significant number of people responding to the message at the end of each service.
- **Long Hollow Church, Nashville:** I preached the gospel at their Sunday morning service. There were 6,000 people in the congregation and it was a joy to see many receive Christ.

In the Bible, Jesus spoke to large crowds, but also in the homes of those he stayed with. Killy and I try, where possible, to do likewise. In one home where we shared the gospel, it was incredible to see three people present receive Christ. In another of these visits, I led a doctor to Christ following a meal with friends. He was shocked to discover that it was Jesus who said, 'You must be born again,' and that this was in the Bible. Rejoicing in heaven and on earth.

Easter

Easter fell twice across this last financial year and I had the privilege of ministering in local churches who used the opportunity to invite their local communities to unique celebrations of this festival:

- **Hope Huddersfield (2023):** A joy to share the gospel with churches across Huddersfield in the Town Hall.
- **London Riverside Church (2023):** I delivered an Easter message in the Dagenham & Redbridge FC stadium with the combined churches that make up London Riverside Church.
- **Soul Church, Norwich (2024):** A privilege to deliver an Easter sermon at this contemporary church in Norwich in their brand-new building: 2,402 attended the two services, 69 people

received Christ and many more recommitted their lives to him. It was a joy to witness 75 people be baptised later that day.

Christmas

We partnered with groups of churches in towns and cities across the UK to share the Good News of Christmas. These events have not only been opportunities for people to hear the story and meaning of Christmas, but have also provided churches with the tools and relationships required to host large-scale events in the future.

We were delighted to partner with multiple churches across local areas:

Torbay: 1,200 people gathered at the Riviera International Centre in Torquay, Devon, to hear an evangelistic Christmas message.

Hull: 2,400 people gathered across 2 services to hear a Christmas message in Hull City Hall. Twenty churches joined together to host these carol services, which included a local choir and live band.



Warrington: I spoke at the Halliwell Jones Stadium where 3,000 people gathered to hear an evangelistic Christmas message. Thirty churches were involved in the hosting of this event, which was a culmination of a year's mission

Chorleywood: I delivered two Christmas messages at my home church in Chorleywood.

Our opportunities: Training

Training Christians to be more intentional in communicating the relevance of Christianity has continued to form an integral part of our ministry.

We work with churches and organisations to equip and inspire Christians to share their own personal story of faith through praying, caring and sharing.

Throughout the year I was able to participate in conferences for church leaders, to encourage and challenge those attending to lead the church with an outward-facing, guest-orientated mindset:

- I spoke at a Preaching Workshop in **St Matthew's Cathedral, Dallas, Texas**.
- I taught 1,000 church leaders, representing 300 churches from the **ACC network in Australia**, how to encourage their congregations to be more intentional in praying, caring and sharing. A privilege to minister at this three-day conference.
- I conducted evangelism training for the staff and leaders at **Cornerstone Church, Singapore**.
- I spoke at the Annual Mission Day for the **Episcopal Diocese of Dallas** for 200 leaders representing 65 churches.
- I conducted evangelism training at the Bible School at **The River Church, Florida**.
- I met with the staff of **Times Square Church, New York**, and shared principles of how we can share our faith.
- **SAINT Church, East London**: I spoke at the monthly pastors gathering, which includes SAINT clergy, ordinands and pastoral staff.

This year we supported the following congregations and organisations:

- **Local churches in Leicester**: a group of churches from across Leicester attended a training evening to be more intentional in personal evangelism.
- **Bible College of Wales Graduation, Swansea**: I spoke to students and their guests from 11 nations as they graduated from the School of Ministry.
- **Ascension Trust & Street Pastors Anniversary Celebration**: I was the speaker for this event that celebrated the work of Ascension Trust over the last 30 years. The event also commemorated the remarkable work of Street Pastors on their 20th anniversary.
- **Hope UC Gathering, Australia**: I conducted evangelism training at this conference.



- **Replicate Collective, Nashville:** I was interviewed and then participated in a Q&A for a programme with over 120 church and ministry leaders.

Killy spoke to 50 women from the Living in Faith Together group at London School of Theology.

Our opportunities: Mentoring

Philo Trust seeks to help support and mentor those who work to share the Christian faith. This takes a number of forms such as speaking 'one-on-one' with individuals, an annual Evangelists' Conference, online gatherings of groups of evangelists and supporting our associate evangelists.



Evangelists' Conference 2024

The Evangelists' Conference, organised by Philo Trust, provides a unique opportunity for evangelists to learn and be inspired for the year ahead. The conference continues to attract an increasing number of international delegates and this year it was wonderful to welcome people from Greece, Italy, Malta, Serbia, Moldova and the USA. They told us that they came to the conference as they didn't have a conference for evangelists in their country.

Speakers in January 2024 included Mark Ryan, Dr Sally Bell, Noel Robinson, Matt Summerfield, Alison Fenning, Keith 'Mitch' Mitchell, Mark Greene and Paul McGee. Additionally, the conference intentionally provides extended time and space for evangelists to network.

Here are a few comments from this year's delegates:

The Evangelists' Conference is the unmissable start to my year. Its blend of retreat and refresh, encouragement and challenge, bring a much-needed fuelling up and inspiration to jump into the year ahead fired up and ready to go to bring the Good News of Jesus through my evangelist ministry.

I found the conference SO inspiring and am still processing all the amazing things we heard. I have already booked to come again next year!

Thanks so much for all you did before and during the Conference to make it such an outstanding experience for us all. It takes a lot to achieve excellence and it takes a lot to maintain it too. I much appreciate it.



This was my first time at your conference, I found it a real blessing and inspiration.



Associates

We continued to place a specific focus on mentoring associate evangelists. Sam Rennie and I meet regularly with associates throughout the year and also at a three-day retreat organised by Philo Trust. These meetings with small groups of ministry leaders give an opportunity to network and refocus.

We invited Zach Meerkreebs to speak at our associates' retreat. Zach was present during the Asbury University revival and shared his thoughts and reflections to inspire us for the mission we are called to.

Killy John and I have also met one-on-one with more than 50 associates, evangelists and ministry leaders.

Our opportunities: Resources

We seek to resource a wide variety of individuals to better understand and communicate the Christian faith. We do so through a variety of methods and platforms, both digital and in print. We have seen a significant increase in this area of our work and are delighted to see our resources being used by more people than ever before.

We received many stories throughout the year of how our resources helped people in their journey of faith. We are always particularly encouraged when churches and Christians order resources to give away to others. Here are some encouragements we have received throughout the year:

I cannot tell you how much I am blessed by this wonderful read [Heroes of the Faith]. Often filling my eyes with tears. All these beautiful Christian men and women who soldiered on despite whatever their challenges. I just wanted to thank you for your excellent research and anointing in writing this book.

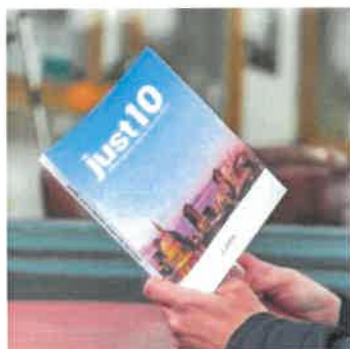
Love love love this book [Jesus Christ – The Truth]! Really is fantastic and is one I like to go back to regularly!

My daughter absolutely loves her book [The Christmas Story]!!! The best Christmas story she has ever read.

Published Books

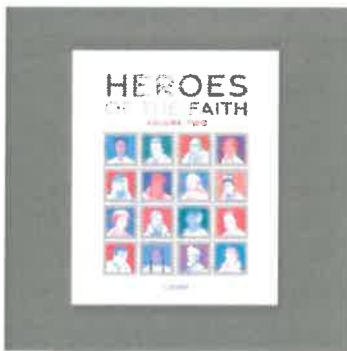
Philo Trust continues to publish books that convey and communicate Christianity to a wide audience.

This year we have published:



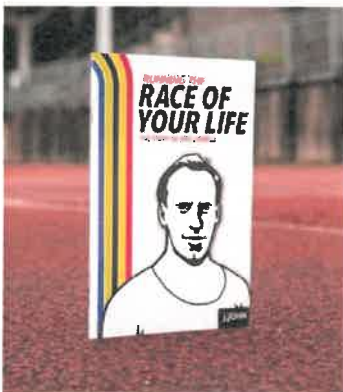
just10: God's Timeless Values for Life Today

This book is an in-depth study of each of the Ten Commandments. It follows the same format and style as the *just10* video series and is suited to individuals wanting to go deeper into each of the commandments.



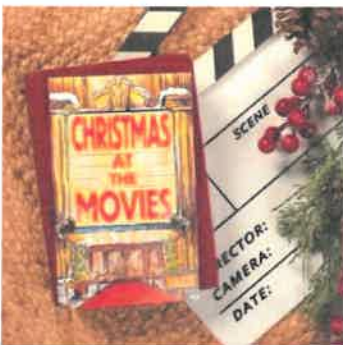
**Heroes of the Faith:
Volume Two**

This second volume of Christian heroes was a labour of love for myself and our team. Across both volumes, it has been an incredible privilege to retell the stories of 110 Christian heroes. This second volume took many hours to research and write, and our design team superbly presented these inspirational stories with beautiful illustrations and hundreds of photographs.



**Running the Race of
Your Life: The Story
of Eric Liddell**

I wrote and the team have produced this short booklet to be given away during the Olympic and Paralympic Games in 2024. We anticipate that it will be used by churches and individuals and look forward to reporting on its impact in next year's annual report.



**Christmas at the
Movies**

This is another 'giveaway' book that communicates some festive reflections on ten of my favourite Christmas films. Many Christians ordered copies of this book to giveaway to their friends and family on the fringes of faith.

Titles continue to be available for those who are blind and partially sighted through our partnership with the Torch Trust. Where available, we have promoted these on our website to encourage their use.

We have continued to donate books to children's hospitals and hospices throughout the year and have expanded this project to enable us to also donate books to prisons. One children's hospital shared the following message with us. They also shared a number of personal stories from patients and their families (these have been redacted for privacy reasons).

Thank you so much for the donation of your Easter Story books for Alder Hey. We held an Easter event today and handed out a LOT of books – it was hard to find a child in the hospital who didn't have a book by the end!

The books were incredibly well received by both the children and the parents. Handing them out also initiated some really special conversations with families.



Articles

Over the course of the year we have produced 41 articles to resource Christians. There were 92,699 views of articles on canonjohn.com in the last year. Additionally, 307,928 e-letters were opened that included an article as their main feature.

We have been encouraged by the global distribution of my articles. In addition to the list below, the following articles were published in *The Times* newspaper.

- Great stories change lives if they are real and relevant – Easter is both – 30th March
- Forget secret Santa. Be an anonymous angel instead – 23rd December
- Why schadenfreude is not always harmless fun – 8th July

This year, articles were featured in:

- *The Times Newspaper* (print and online, UK)
- *Joy! News* (online, South Africa)
- *Sorted Magazine* (online, UK)
- *Inspire Magazine* (online, UK)
- *Keep the Faith* (online, UK)
- *Think Eternity* (online, USA)
- *Higher Ground* (part of the *Washington Times*) (online, USA)
- *Together Magazine* (print, UK)
- *Church of England Newspaper* (print, UK)
- *Treadgold Executive Development* (online, USA)
- *Christian Today* (online, UK)

We were notified that many of my articles were translated into Serbian and shared through local communities.

Articles released this year include:

- Paid on the Nail
- David Livingstone
- Palm Sunday
- On Seeing Spring
- 'It is Well with my Soul'
- Thriving in Times of Turbulence
- Why Keep Lent?
- De-cluttering
- Little Life Lessons (four-part series)
- Doing a Beautiful Thing for Jesus
- What Christmas Means to Me
- What Does God Want for Christmas?
- The Great Escape
- A Mother of Faith
- A Lament for the Church of England
- The Anatomy of Fathering
- Pentecost
- The State of the Nation: Figures, Faith and Futures
- Empty Tomb, Full Life

During the year, we also released 70 daily reflections on the Ten Commandments to correspond with the release of the *just10* series.

We receive many responses to each blog that is released. It is always a joy to see people interact with these resources, particularly when they have a life-changing impact on people such as the person below, who wrote in response to my article 'Thriving in Times of Turbulence':

I've just read your [article] and felt the urge to thank you sincerely for the words and guidance you regularly provide. My message will perhaps get lost among many similar messages, nonetheless, I want to thank you for how you've helped me in my journey to rediscover my faith.

You've truly helped me to stop searching for facts, evidence and logic and instead to simply give myself over to the love of God. How wonderful it feels and what a surprise it has been. Why did I take so long to return! Now, as part of my local church community I feel part of something that gives me a comfort wildly beyond what I thought it would bring into my life. I'm neither a lonely person nor living a life of any significant hardship, indeed I have much to be very grateful for and yet this love for the Christian faith has enriched all parts of my life. The church and our local community therein have become really important to me and you have played a significant part in me opening my heart and my mind to this to enable it to be so.

Digital Resources – YouVersion Bible App

We currently have two Bible Reading Plans on the YouVersion Bible App.

In the last year 108,189 people subscribed to *The Lord's Prayer* reading plan and 62,007 of those completed it. 5,886 people subscribed to the *Ten Commandments // Re-Imagined* reading plan and 3,682 of those completed it. The plans have an average rating of 4.65 out of 5 from 26,402 ratings.

Digital Resources – just10

Following the filming of my *just10* series as reported last year, we launched and released our *just10* video resources in May 2023. These resources have been designed to be used by churches, small groups and individuals. Across the entire *just10* package, we released:

- **just10 website:** this hosts all of the video content and support for those running the series in groups, as well as other helpful information.
- **just10: Full Length Talks:** each episode is 28:30 in duration. These have been watched by individuals and churches who are running the series.
- **just10: Conversation Starter:** these short 10-minute episodes are 'highlight' episodes guiding the viewer through the content in bite-sized sections, and include questions designed to initiate group conversation.
- **just10: Book:** published for individual study
- **just10: Participant's Journal:** a free downloadable journal for those studying the series in groups and churches.
- **just10: Church Leader's Guide:** a free downloadable tool to help leaders maximise the opportunity that running a *just10* series offers.



Downloadable promotional materials: we have made available a number of social media posts and logos to help churches promote the series.

In 2023-24 the full-length talks have been viewed 79,125 times across just10.org and YouTube. The videos have been downloaded 1,127 times, which is a useful feature for churches wanting to play the videos through presentation software. We expect the actual number of viewers is much higher than the numbers above due to many people watching this content in groups and churches.

In 2023-24, *just10: Conversation Starter* was viewed 3,580 times on just10.org and downloaded 1,936 times.

A number of church leaders who have used these new resources responded with the following feedback:

I just wanted to say a big thanks for the updated just10 resources.

We recently ran the series at our church, and it's been a great series to teach, with the book, notes and videos all enhancing the use. Our small groups used the online content during the week, and preachers delved into J.John's book for further content on Sunday mornings.



Overall, just10 is a great series which covers so many of the foundations of faith and Christian living. I think the series is a great discipleship tool and we will be looking to use just10 post-Alpha Course in the future. So many of the Christian foundations that have been lost in society in recent years can be talked about and brought to the forefront of discussion through this series.

Thank you for producing just10 in this current format and for making it freely available. My wife and I are running it at our church, and it has been very well received. We have now completed 3 weeks of the full half-hour talks and we also provide drinks and cake with opportunity for discussion. In the first week, a lady, who does not go to church, said the appeal prayer which concludes the talk. This series on the Ten Commandments is a real blessing. Thank you.

'Digital Platforms' and Broadcast

Summary

Distributing digital content, whether written, audio or video, has been a continued area of growth for Philo Trust. We use a number of platforms as a tool to aid our work in the proclamation of the Christian message, equipping Christians and resourcing the church.

The content shared to these platforms is designed to encourage and inspire our followers. We use a range of videography, audio, motion graphics, photography and graphic design, much of which is extracted from sermons, *Facing the Canon* interviews, and books.

We currently focus on the following broadcast, digital media and social media platforms:

- Instagram (@jjohnglobal)
- Facebook (@jjohnglobal)
- YouTube (@jjohnglobal)
- TikTok (@jjohnglobal)
- Podcast (*The J. John Podcast*)
- Television networks we currently broadcast on:
 - GOD TV (UK, USA, Africa, Asia, Australia)
 - Shine TV (New Zealand)
 - Kanal 10 (Sweden and Finland, Northern Europe)
 - Revelation TV (UK)
 - New Hope TV (India)
- Radio:
 - TWR-UK
 - UCB Ireland
 - Branch FM
 - Pure 24/7 Radio
 - Konnect Radio
- YouVersion Bible App
- Pray.com

Instagram

We have been delighted to see our Instagram profile continue to reach new audiences with the gospel.

- Our Instagram channel had a reach of 4,200,000 in 2023-24, an increase of 35.8% compared to the previous year.
- In the 2023-24 financial year, Instagram followers increased by 66% to a total of 124,600 followers.

The content we shared aimed to encourage a wide audience to engage with Christianity and make faith in Jesus a priority in their lives.

Facebook

We have seen continued growth on Facebook. In 2023-24 we saw an 11.2% increase in Facebook followers, rising to 77,400 followers.

- Our Facebook page had a reach of 4.6 million in 2023-24.
- This year, videos on our page were viewed for a cumulative 2.4 million minutes.
- Posts to the page received a combined 181,800 likes, reactions, comments or shares.

As with Instagram, the content we shared aimed to encourage a wide audience to engage with Christianity and make faith in Jesus a priority in their lives.

Podcasts

The *J.John Podcast* received a hugely encouraging 155,880 downloads in 2023-24. 46.7% of listeners were in the United Kingdom, 20.9% in the United States and 13.2% were in Australia. Other countries with a notable listenership include Canada, New Zealand, Singapore and South Africa.

The podcast follows our broadcast schedule for TV and radio and gives listeners an opportunity to listen to high-quality Christian content focused on encouraging a wide audience to understand more about Christianity.

One listener sent us the following encouragement:

I had been a Christian for over 30 years but not a real follower of Jesus, even though there were moments of breakthrough. I relied on others' teachings and was a lazy believer. I did not read God's Word much or spend time in a lot of prayer. In short, I might have looked like a tree but there were no deep roots.

When my sister, who was a beautiful believer and had trusted for healing, died, my faith crumbled. Anger and disappointment took over. For 5 years my heart grew harder and harder til the last ember was nearly gone.

Recently, I decided to listen to your podcasts (I remembered you being funny) to help me sleep as I often had trouble. I stirred one night and in the middle of one of your interviews your guest was recounting an event when he and his friends were nearby a church and one of them went in to give the priest a hard time in confession. The priest told him to go outside and look up at the cross and say, 'I don't care.' When he tried to do that, he realised he couldn't. That moment saved him. That moment saved me too. I realised I couldn't say those words either. That was my turning point.

I have a second chance now to be a true follower. I love Jesus, my Bible time, my prayer time and I am learning how to share my faith. I am finally beginning to walk the walk.

YouTube

We have continued to see much fruit from using YouTube to share stories of faith. Our YouTube content includes our weekly TV series and other short clips.

- The number of subscribers on our YouTube channel grew 31.7% in 2023-24 to a total of 29,116 subscribers. Subscribers are those who choose to be notified any time we post a video, and so to see our channel grow by close to a third in one calendar year is deeply encouraging.
- This increase represents 7,100 new YouTube subscribers in 2023-24, which is an increase of 14.5% in our rate of growth compared to 2022-23.
- Our YouTube channel had 1,239,549 views in 2023-24, an increase of 21.2% compared to 2022-23. These 1.2 million views equate to approximately 120,400 hours of viewing time.
- 30.1% of our viewers are based in the UK and 29% are based in the United States. There are also significant numbers of viewers in Australia, Canada, South Africa, India and New Zealand.

Additionally, our historic *Facing the Canon* interviews on a separate YouTube channel have received 154,501 views in 2023-24 and an additional 927 subscribers.

Websites

Our websites remain an important signpost to content and an integral part of our strategy to communicate the relevance of Christianity to a wide audience. They inform visitors of our charitable objectives, our events and the resources produced by the Trust. We have a range of resources available free of charge and others available to purchase online.

Content on our primary website (www.canonjjohn.com) is actively updated throughout the year. We have continued to refine the user experience and iterate the design to keep it current and to better cross-link resources and media across the site.

- The canonjjohn.com website has been visited over 831,000 times by more than 608,900 people since its launch in 2019.
- The Evangelists' Conference website has been visited over 40,000 times by more than 31,000 people since its launch in 2017.
- The *just10* website has been visited over 34,000 times by more than 16,000 people since its launch in 2023.

Broadcast

Our weekly broadcast has reached hundreds of thousands of people over the last year. The series airs on GOD TV, Shine TV, Kanal 10, Revelation TV, New Hope TV, TWR-UK, UCB Ireland, Branch FM, Pure 24-7 Radio, Konnect Radio, YouTube and Facebook.

Episodes were shared on *The J. John Podcast* and short clips from episodes were also shared on social media. These short clips not only provide insight and inspiration to the viewers, but they also signpost to the full interview.

Today with J. John consists of a variety of interviews (*Facing the Canon*) and sermons.

Our interviews have the dual purpose of sharing inspirational stories to help people in their own journey of faith and allowing other ministries the opportunity to share the platform we have been blessed with to assist them in their mission and ministry.

In the last year, the following interviews were broadcast:

- Simon Allaby – Evangelist with a heart to use stories to share faith.
- Pat Allerton – Church leader known as the ‘Portable Priest’ during the coronavirus lockdown.
- Arun Arora – Church of England Bishop.
- Terry and Juanita Baker – Church leaders and Trustees of Philo Trust. They shared about miracles, marriage and generosity.
- Amy Boucher Pye – Author, speaker and spiritual director.
- Matt Brown – Digital evangelist.
- Tim Dilella – Senior Pastor of Times Square Church, New York.
- John Edwards – Evangelist with a life-changing story from substance abuse and homelessness to finding true freedom.
- Alison Fenning – Evangelist with a passion to see people from all walks of life connect with Jesus.
- Mick Fleming – Church leader whose life was transformed from crime and addiction when he discovered God.
- O.S. Hawkins – Pastor, author and Chancellor of Southwestern Baptist Theological Seminary, Fort Worth, Texas.
- Rachael Heffer – Head of Mission at the Evangelical Alliance
- Les Isaac – Founder of Street Pastors.
- Rachel Jones – Author of *A Brief Theology of Periods*.
- Sam D. Kim – Harvard-trained ethicist and co-founder of 180 Church, New York.
- Phil Knox – Evangelism and Missiology Senior Specialist at the Evangelical Alliance and author of *The Best of Friends*.
- John Lawson – Experienced life-changing transformation whilst in prison. John had terminal cancer whilst on the programme and discussed his attitude towards life and death. John lost his battle with cancer and was promoted to glory in April 2024.
- Greg Laurie – Senior Pastor of Harvest Christian Fellowship.
- Cathy Madavan – Speaker and author of *Why Less Means More*.
- Barry Meguiar – Christian businessman with a passion for evangelism.
- Eric Metaxas – Broadcaster and *New York Times* Best-selling Author.
- Mitch – Former fireman turned evangelist with a vision to reach the island of Ireland.
- Nigel Mumford (two episodes) – Pastor and former Royal Marine, now minister with a particular focus on seeing the miraculous and ministry to veterans.
- Alanzo Julian Paul – Apologetics and reaching young people with the gospel.
- Geoff and Hope Price (two episodes) – Angels and miracles.
- Terence Russoff – Church leader with a remarkable story of having a vision of Jesus.
- Fergus Scarfe – UK and Ireland Regional Director for GOD TV.
- Glen Scrivener – Creative evangelist with a passion to use media to share the gospel.
- Ward Simpson – CEO of GOD TV.
- Simon Thomas – Broadcaster and author.

- Will Van Der Hart – Church minister with a passion to see healing in the area of mental and emotional health.
- Arianna Walker – CEO of Mercy UK.
- Joanna Watson – author of *Light Through the Cracks*: stories of God breaking through in difficult situations.
- Andrew White – Formerly known as the Vicar of Baghdad.
- Philip Yancey – Best-selling Christian author.

Four special episodes were broadcast:

- Faith Stories
- Christmas with J. John and Friends (3 episodes)



The following sermons were also broadcast:

- The Invitation
- just10: How to Find True Contentment
- just10: How to Hold to the Truth
- just10: How to Prosper with a Clear Conscience
- just10: How to Affair-Proof Our Relationships
- just10: How to Manage Our Anger

- just10: How to Keep the Peace with Our Parents
- just10: How to Prevent Burnout
- just10: How to Take God Seriously
- just10: How to Know God
- just10: How to Live by Priorities
- Christmas Unwrapped

Each episode is worked on by the entire staff team, from pre-production through to post-production and distribution, and is shared across our digital platforms, being adapted to best suit the platform and reach the widest audience possible.

Radio and TV

There have been a number of opportunities to join broadcasters on radio, podcasts and TV stations:

- **Daystar TV Network:** Killy and I were interviewed on Joni Table Talk. The conversation focused around 'Heroes of the Faith'.
- **The Eric Metaxas Show:** Killy and I were interviewed on the Eric Metaxas Show. We featured in two episodes and the focus was 'Heroes of the Faith'.
- **A Very Tall Man:** I was interviewed by Gary Hoogvliet from Shine TV in New Zealand about life and ministry.
- **The Cry:** Killy and I were interviewed by Revd Betty King for two episodes of her series 'The Cry' which broadcasts on GOD TV.
- **Premier Christian Radio – Worship at Home:** I shared an evangelistic message on Premier Christian Radio during an interview with host David Senior.
- **Parenting for Faith Podcast:** I was interviewed on this podcast which equips parents and carers with tools to help their children meet and know God.
- **Pure 24/7:** I was interviewed about my journey of life and faith.
- **Standing Together, GOD TV:** Killy and I participated in two programmes.
- **Focus on the Family Broadcast:** My talk 'Who God Says You Are' was featured on the Focus on the Family radio network.



We have been deeply encouraged by the opportunities we have been given this year to reach hundreds of thousands of people through in-person events, resources, one-to-one meetings, broadcast and other forms of digital media.

Completing this annual report, we are grateful to God for all the lives that we were able to impact in 2023-24, and we are expectant for all that will happen in the coming year.

Thanks be to God.

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

Revd Canon J. John
Director

Date: 16 October 2024

Independent Auditor's Report to the Trustees of Philo Trust

Opinion

We have audited the financial statements of Philo Trust (the “charity”) for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the cashflow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 March 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on pages 7-8, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as an auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Trustees of the Charity, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Trustees of the Charity those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Trustees of the Charity as a body, for our audit work, for this report, or for the opinions we have formed.



Bianca Permal FCA
Dux Advisory Limited
Chartered Accountants and Statutory Auditors
Kennel Club House
Aylesbury
Bucks, HP19 8DB.

Date: 22 November 2024

Statement of Financial Activities

For the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
Income & Endowments from:					
Donations and legacies	3	809,610	809,610	938,549	938,549
Investments		2,810	2,810	2,037	2,037
Charitable activities:					
Sales		190,663	190,663	183,140	183,140
Other income		188	188	150	150
Income from royalties		360	360	-	-
Total Income and endowments		1,003,631	1,003,631	1,123,876	1,123,876
Expenditure on:					
Raising funds		5,359	5,359	5,116	5,116
Charitable activities	4	1,051,318	1,051,318	1,120,359	1,120,359
Total expenditure		1,056,677	1,056,677	1,125,475	1,125,475
Net Income/(Expenditure) for the year		(53,046)	(53,046)	(1,599)	(1,599)
Transfers between funds		-	-	-	-
Total funds brought forward		525,872	525,872	527,471	527,471
Total funds carried forward		472,826	472,826	525,872	525,872

Balance Sheet

As at 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed Assets:					
Tangible assets	8		45,356		67,661
Current assets:					
Stock	9	96,343		95,310	
Debtors	10	75,781		94,083	
Cash at bank and in hand		310,074		333,776	
			482,198		523,169
Creditors:					
Amounts falling due in one year	11	(54,728)		(64,958)	
			(54,728)		(64,958)
Net current assets			427,470		458,211
Total assets less current liabilities			472,826		525,872
Funds					
Restricted general funds					
Designated funds	13	55,660		74,626	
Unrestricted funds	13	417,166		451,246	
			472,826		525,872

These financial statements were approved and authorised by the Trustees on 16 October 2024 and signed on their behalf by:

T. Baker

Mr Terry Baker
Chair of Trustees

Date: 16 October 2024

Cashflow Statement

For the Year Ended 31 March 2024

	Note	2024	2023
		£	£
Net movement in funds		(53,046)	(1,599)
Adjustment for:			
Depreciation		28,414	17,885
Investment income		(2,810)	(2,037)
		25,604	15,848
Decrease/(Increase) in stock		(1,033)	(6,184)
Decrease/(Increase) in debtors		18,302	11,335
Increase/(Decrease) in creditors		(10,230)	13,573
		7,039	18,724
Net cash from operating income		(20,403)	32,973
Investing activities			
Purchase of fixed assets		(6,109)	(28,190)
Disposal of fixed assets		-	-
Investment income		2,810	2,037
		(3,299)	(26,153)
Net change in cash and cash equivalents		(23,702)	6,820
Cash and cash equivalents at start of year		333,776	326,956
Cash and cash equivalents at the end of year		310,074	333,776

Analysis of changes in net debt

	At 1 April 2023	Cash flows	Other non-cash changes	At 31 March 2024
	£	£	£	£
Cash at bank	333,776	(103,702)	-	230,074
Cash equivalents	-	80,000	-	80,000
	333,776	(23,702)	-	310,074

Notes to the Accounts

31 March 2024

Note 1. Accounting Policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for investment assets, which are shown at fair value.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Account and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved early adoption of the 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) for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

These financial statements are presented in Sterling, which is the functional currency of the charity and rounded to the nearest £.

The Trustees consider that due to the amount of reserves available there is no material uncertainty about the Trust's ability to continue as a going concern.

Income

Income is recognised in the period in which the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, income is accounted for as soon as the Trust is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is more likely than not. Tax recoverable on Gift Aid is accounted for in the period in which the related gift aided amount is received and included in donations with the original gift.

Expenditure

Resources expended are included in the financial statements on an accruals basis including VAT where this cannot be recovered. Grants are accounted for when paid. Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Certain other costs, irrecoverable VAT and staff costs are attributable to more than one activity. In these cases the costs have been apportioned to the individual activities on the basis of time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used.

Governance costs comprise all costs relating to the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost, less accumulated depreciation. Items with a unit cost below £1,000 are written off through the Statement of Financial Activities unless a number of items bought together with a unit cost below that value exceed £1,000 in total. Depreciation is calculated on a monthly basis so as to write off the unit cost of an asset, less its estimated residual value, on a straight-line basis over the useful economic life of that asset as follows:

Motor vehicles	25%
Office furniture and equipment	20-33%
Fixtures and Fittings	20%
Leasehold improvements	10%

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged in the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pensions

The charity offers a workplace pension scheme to all staff members. Charges are made in Statement of Financial Activities as they arise.

Stock

Stock is stated at the lower of cost and net realisable value where cost is the purchase price. Production costs are written off as incurred.

Foreign Exchange

All assets and liabilities held in foreign currencies are translated into Sterling at the rate of exchange at the balance sheet date. Translations in foreign currencies during the year are translated into Sterling at the rate of exchange on the transaction date. All exchange differences are taken into account in arriving at the result for the year.

Tax Status

The Trust is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore is not assessable to Income Tax on any surplus charitable funds.

Fund Accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds which can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Trustees make transfers between funds when expenditure is to be met from more than one type of fund. The maximum level of these transfers is agreed by the Trustees prior to the expenditure.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. These include balances with banks and other financial institutions, as well as any short-term investments with a maturity of three months or less. The charity holds a fixed rate business bond, which, due to its maturity date being within three months from the balance sheet date, qualifies as a cash equivalent as at the year end. The charity maintains these funds to ensure liquidity and to meet its short-term obligations as they fall due.

Critical Accounting Estimates

The preparation of financial statements in conformity with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the charity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, include the valuation of donated goods and services, the estimation of useful lives of tangible fixed assets, and the assessment of any provisions and contingent liabilities where applicable. These estimates and underlying assumptions are reviewed on an ongoing basis, and any revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Note 2. Net incoming / (outgoing) resources

		2024	2023
		£	£
This is stated after:			
Auditor's remuneration	- In relation to audit work	6,475	5,682
	- In relation to other work	3,750	2,232
Depreciation		28,414	17,885
Operating lease payments		64,828	66,155

Note 3. Voluntary income

	2024	2023
	£	£
Donations	668,497	818,135
Gift Aid	17,061	20,563
Honoraria	124,052	99,851
Total	809,610	938,549

Note 4. Charitable expenditure

	Salaries	Depreciation	Other costs	Total 2024	Total 2023
	£	£	£	£	£
Grants made (see note 7)	-	-	13,118	13,118	16,991
Resource production costs	52,214	3,410	40,587	96,211	100,124
Resource sales costs	71,794	4,688	28,990	105,472	106,969
Training costs	19,580	1,279	17,394	38,253	40,037
Conferences	28,283	1,847	34,787	64,917	68,894
Missions	143,588	9,377	278,300	431,265	466,190
Support costs	110,955	7,245	168,137	286,337	306,528
Governance costs	8,702	568	6,475	15,745	14,626
Total	435,116	28,414	587,788	1,051,318	1,120,359

Note 5. Governance cost

	2024	2023
	£	£
Staff salaries	8,702	8,585
Professional fees	6,475	5,683
Office and other costs	568	358
Total	15,745	14,626

Note 6. Staff costs

	2024	2023
	£	£
Wages and salaries	369,099	369,206
Social Security costs	42,574	38,090
Pension costs	23,443	21,963
Total	435,116	429,259

Staff numbers

	2024	2023
Evangelism	2	2
Support and administration	8	8
Average number of monthly full-time equivalent employees	10	10

During the year, there were 3 (2023: 3) members of staff who are considered key management of the charity. They received remuneration totalling £153,115 (2023: £140,478). Included in this was £68,000 (2023: £64,978) which was paid to one member of staff.

No remuneration directly or indirectly out of funds of the charity was paid or payable for the year to a Trustee or any persons known to be connected with them in their capacity as Trustees (2023: nil). No reimbursement of expenses has been made or is due to be made to any of the Trustees in respect of the year (2023: nil).

Note 7. Analysis of grants made

	Grants to institutions £	Grants to individuals £	Total 2024 £	Total 2023 £
Grants to carry out Christian ministries and evangelism	-	13,118	13,118	16,991
Total	-	13,118	13,118	16,991

Note 8. Fixed assets

	Fixtures & Fittings £	Leasehold Improvements £	Office Furniture & Equipment £	Total £
Cost:				
At 1 April 2023	47,438	20,087	87,818	155,343
Additions	-	-	6,109	6,109
Disposals	-	-	-	-
At 31 March 2024	47,438	20,087	93,927	161,452
Depreciation:				
At 1 April 2023	27,218	10,044	50,420	87,682
Charge for the year	5,973	2,008	20,433	28,414
Disposals	-	-	-	-
At 31 March 2024	33,191	12,052	70,853	116,096
Net Book Values:				
At 31 March 2024	14,247	8,035	23,074	45,356
At 31 March 2023	20,220	10,043	37,398	67,661

Note 9. Stock

	2024	2023
	£	£
Books and DVDs	96,343	95,310

During the year the amount of purchased stock expensed had a value of £84,959 (2023: £95,774).

Note 10. Debtors

	2024	2023
	£	£
Trade debtors	8,916	11,200
Gift Aid	3,500	20,562
Accrued income	-	1,583
Employee loan	1,250	4,250
VAT	7,315	305
Prepayments and accrued income	54,800	56,183
Total	75,781	94,083

Note 11. Creditors: Amount falling due in less than one year

	2024	2023
	£	£
Trade creditors	7,222	12,693
Credit card	4,624	19,328
Accruals	27,558	21,403
Pension	4,709	2,122
PAYE Creditor	10,615	9,412
Total	54,728	64,958

Note 12. Funds

	Balance Brought Forward	Income	Expenditure	Transfers	Balance Carried Forward
	£	£	£	£	£
Designated – Fixed assets	67,661	-	28,414	6,109	45,356
Evangelists Conference	6,966	36,102	57,175	24,411	10,304
Subtotal	74,627	36,102	85,589	30,520	55,660
General funds	451,245	967,529	971,088	(30,520)	417,166
Total	525,872	1,003,631	1,056,677	-	472,826

The Fixed Assets fund is established to take account of the future use of fixed assets.

The Evangelists' Conference fund recognises that deposits were made at the 2024 conference for the 2025 conference. The fund has been set up to match the income received for the conference against the expenditure of the conference due to occur in January 2025.

Note 13. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	-	45,356	-	45,356
Stock	96,343	-	-	96,343
Other assets less current liabilities	320,823	10,304	-	331,127
Total	417,166	55,660	-	472,826

Note 14. Operating lease commitments

	2024 Land and Buildings	2023 Land and Buildings	2024 Other	2023 Other
	£	£	£	£
Amounts due:				
In less than one year	33,000	33,000	16,462	11,788
In one to two years	33,000	33,196	6,023	3,927
In two to five years	45,375	84,658	-	-
In more than five years	-	-	-	-
Total	111,375	150,854	22,485	15,715

Note 15. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at 31 March 2024 (2023: nil).

Note 16. Related party transactions

During the year, the charity received donations totalling £6,397 (2023: 6,120) from 5 (2023: 3) Trustees.

Note 17. Control

There is no ultimate controlling party.

