

EVERY HOME FOR CHRIST

England & Wales · Charity number 286042

Details

Other names	WORLD LITERATURE CRUSADE LIMITED, EVERY HOME FOR CHRIST
Status	Registered
Legal form	Charitable company
Company number	01659610
Registered	1983-04-07
Register	View on the Charity Commission register

Contact

Address 6A Royal Parade
Richmond
Surrey
TW9 3QD

Phone 02089401873

Email admin@ehcuk.com

Website www.ehcuk.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION.

Activities: Supporting humanitarian and disaster relief, as well as child sponsorship programmes and support of other Every Home for Christ activities around the world

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,877	£69,173	-	-
2023-12-31	£100,033	£70,563	-	-
2022-12-31	£55,813	£84,147	-	-
2021-12-31	£73,217	£83,709	-	-
2020-12-31	£56,489	£145,672	-	-

Trustees

Name	Role	Appointed
ADRIAN GEORGE STONE	Chair	
Gregory Albert BONDAR		2024-07-22
MR DEAN LLEWELLYN		

EVERY HOME FOR CHRIST

England & Wales - Charity number 286042

Accounts

Charity Registration No. 286042

Company Registration No. 01659610 (England and Wales)

EVERY HOME FOR CHRIST
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

EVERY HOME FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees J D Llewellyn
A G Stone
G A Bondar – Appointed 22 July 2024

Charity number 286042

Company number 01659610

Registered office 44 Brick Farm Close
Richmond
TW9 4EG

Independent examiner Leigh Golding ACA; CA(SA)

Bankers Barclays Bank PLC
8 - 9 Hanover Square
London
W1A 4ZW

Solicitors Rubinstein Callingham
6 Raymond Buildings
Grays Inn
London
WC1R 5BZ

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EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the year ended 31 December 2024.

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Objectives and activities

The main activities and aims of the organisation are as follows:

1. To arrange meetings, conferences, courses, services and broadcasts
2. To publish and disseminate religious literature among the public in general
3. To increase interest in Christian missionary activities throughout the world and generally to promote, promulgate, teach and practice the precepts and doctrines of the Christian faith and to seek to lead men, women and children to a saving knowledge of Jesus Christ.

An exhaustive list of our objectives is contained in our Memorandum of Association

Significant activities

In July 2024 the charity made donations of **£20,157.59** (from donations received in 2023) to overseas projects (£2,554.62 to EHC Israel and £17,602.97 to EHC Australia) which was distributed to the following projects:

Africa Water Wells & Pumps	863.00
Africa - Pass-on Programme	73.00
Africa Food Security Programme	230.00
Community Toilet Scheme	375.00
Evangelist Support - Asia	560.00
Bangladesh (Child/voc)	70.00
EHC Evang.Bangla	820.00
EHC: Bangla/rickshaw	685.00
Bangladesh Child Sponsor	655.00
Christmas gift for Workers	50.00
Christmas gift childre	545.00
Mosquito Nets, Africa	220.00
Feed 5000	565.00
Evangelists in India	325.00
India - Child Sponsorship	1,845.00
Orphaned Children in Malawi	215.00
Malawi famine	995.12
Malawi Evangelists	1,700.00
Gift to the poor	70.00
Food for the Hungry	1,690.61
Sewing Machine	250.00

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Syria	1,859.36
East Timor Gospel Lit	1,904.88
Ukraine	1,037.00
Transfer to Australia for distribution:	17,602.97

And: £2554.62 to EHC Israel

Following donations received in 2024, the charity made donations of £12,143.28 in May 2025, to EHC Australia for distribution to the following overseas projects:

Africa, Poor to grow food	50.00
Africa Prison Ministry	5.00
EHC Africa Water Wells & Pumps	784.00
Africa Food Security Programme	375.00
Community Toilet Scheme	250.00
Evangelist Support - Asia	500.00
Bangladesh (Child/voc)	55.00
EHC Evang.Bangla	358.47
EHC: Bangla/rickshaw	200.00
Bangladesh Child Sponsor	1,158.00
Bangladesh Child Gift	25.00
Bibles	5.00
Christmas gift childre	80.00
Mosquito Nets, Africa	40.00
Gospel Literature	75.00
Evangelists in India	190.00
India - Child Sponsorship	1,480.00
Orphaned Children in Malawi	645.00
Malawi famine	85.00
Malawi Evangelists	930.00
Papua, New Guinea	355.00
Gift to the poor	97.31
Food for the Hungry	813.07
EHC: Sri Lanka	25.00
EHC: Samoa	115.00
Sewing Machine	150.00
East Timor Gospel Lit	1,903.18
Ukraine	100.00

And: £1,294.25 to EHC Israel

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Volunteers

The charity currently has no volunteers other than the trustees and directors.

Achievements and performance

Financial review

The Directors and Trustees have had to consider the short, medium and long term priorities for Every Home For Christ UK in light of the ongoing financial difficulties imposed by the long term affects of Coronavirus and the rising cost of living crisis.

Wanting to protect and increase the income of the charity during this financially challenging time, the Directors and Trustees are exploring ways to cut back on operational costs. We continue to share our newsletter bi-monthly to compensate for the rising costs, in particular those of postage.

Financial Reserves

The Directors have established the level of reserves that the company ought to have. Reserves will be defined as funds that are freely available, separate from those that are designated gifts or those that are set aside and designated for future specific purposes.

Reserves are required to bridge the gap between incoming resources from donations and events and spending on running costs (office and newsletter) and commitments to the international ministry.

The Board of Directors, allowing for 3 months running costs for office and newsletter commitments to international ministries and provision for urgent humanitarian aid, consider that the ideal level of reserves would be £12,000 for 2024.

At times outgoing costs exceed incoming income although EHC Australia continues to offer financial support to Every Home For Christ UK (EHCUK).

Principal funding sources

Funding is solely from supporters on the EHC database.

FUTURE DEVELOPMENTS

A number of projects are in the works for the next financial year (2025) including an international visit, by EHC Director Greg Bondar (appointed in July 2024 following the sudden passing of EHC Director Eric Leach).

Together with EHC Australia, EHC UK will be looking at initiatives to increase our presence in the United Kingdom and ways to increase financial support from our donor base.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Greg Bondar
J D Llewellyn
A G Stone

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of new trustees

As a charitable organisation and a limited company, EHCUK needs to ensure that it recruits people to serve on its board with the appropriate skills, aptitude and commitment. Board membership is a chance to learn new, diverse skills and ways of working. Each board member has a role in the charity's operation, and not one trustee is more important or accountable than any other.

Although EHCUK Trustees are not paid for their services, this does not mean they are 'amateurs' or unprofessional. Trustees have an important say in the way the charity supports and provides services.

Trustees have the ultimate responsibility for the management and administration of the organisation. As a limited company, they do not have personal liability for the finances (unless there has been negligence) and they are the 'employers' of all the staff. Trustees must act prudently at all times in the best interests of EHCUK and its users, and are accountable for the proper management of the charity and its assets.

Recruitment & Selection

Trusteeship is a skill that grows over time with experience - and with training where necessary. But the better EHCUK handles the selection, recruitment and induction of new trustees at the outset, the greater the immediate contribution they will be able to make to the quality of EHCUK governance and its work. This is likely to produce, not only better results for those EHCUK is there to help, but also greater confidence and fulfilment for the new trustees themselves.

Identification of potential Trustees

EHCUK currently uses its own networks and contacts to identify potential members. Potential members are approached in person by the Chairman or another Trustee and asked if they are interested. EHCUK may openly recruit Trustees, placing an advertisement in the appropriate press.

Induction and training of new trustees

Information

In addition to the Annual Report and Accounts previously sent, new Trustees will be sent the following information:

- a) EHCUK governing document - Memorandum and Articles of Association
- b) Mission statement
- c) Minutes of the last year of board meetings
- d) Companies House Form 288a - appointment of Director
- e) A copy of Companies House Director and Secretaries Guide
- f) EHCUK appropriate policies
- g) The most recent set of management accounts
- h) Board schedule
- i) Contact details of other Trustees

Training

EHCUK wishes to invest in the training, support and development of its trustees, as with its members of staff, in order to increase the contribution that the board can make to the charity's management.

Courses

If demand is required from the Board, EHCUK will endeavour to hold a training day on a specific topic for all board members on the same day. Alternatively, relevant courses may be appropriate which can be conducted

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

externally or internally.

Briefing at Board Meetings

If demand is required, EHCUK will arrange for a briefing to take place as part of a Board meeting.

Budget for Training

EHCUK will pay reasonable Board Travel and Expenses.

Organisational structure

The charity has its Board of Trustees and one part time office employee.

Wider network

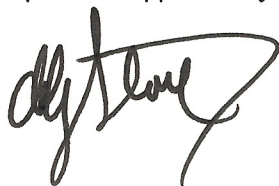
EHCUK works in partnership with other EHC offices around the world and reports activities to the International Office based in Colorado, USA. No financial support for the UK is derived from the International office. EHC worldwide has an International President and Regional Directors.

Related parties

The charity employed Mrs. L. Stone, on a part time basis to deal with administration matters.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees' report was approved by the Board of Trustees.



A G Stone

Dated: 19 September 2025

EVERY HOME FOR CHRIST

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF EVERY HOME FOR CHRIST

I report to the charity trustees on my examination of the accounts of Every Home for Christ (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

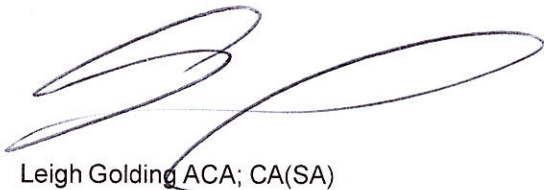
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the financial statements to be reached.



Leigh Golding ACA; CA(SA)

Dated: 19 September 2025

EVERY HOME FOR CHRIST
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
<u>Income from:</u>							
Donations and Legacies	2	34,973	12,743	47,716	80,274	19,615	99,889
Investments	3	161	-	161	144	-	144
Total Income		<u>35,134</u>	<u>12,743</u>	<u>47,877</u>	<u>80,418</u>	<u>19,615</u>	<u>100,033</u>
Expenditure on:							
Raising Funds	4	55,736	-	55,736	52,394	-	52,394
Charitable activities	5	-	13,437	13,437	-	20,158	20,158
Total resources expended		<u>55,736</u>	<u>13,437</u>	<u>69,173</u>	<u>52,394</u>	<u>20,158</u>	<u>72,552</u>
Net income/ (expenditure) for the year/Net movement in funds		(20,602)	(694)	(21,296)	28,024	(543)	27,481
Fund balances at 1 January 2024		(2,869)	23,414	20,545	(30,893)	23,957	(6,936)
Fund balances at 31 December 2024		<u>(23,471)</u>	<u>22,720</u>	<u>(751)</u>	<u>(2,869)</u>	<u>23,414</u>	<u>20,545</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EVERY HOME FOR CHRIST
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	10		9,391		9,048
Current Assets					
Cash at Bank and in hand		26,448		58,484	
Creditors falling due within 1 yr	11	(20,208)		(26,607)	
Net current assets/(liabilities)			6,240		31,877
Long term liabilities	12		(16,382)		(20,380)
Total assets less liabilities			<u>(751)</u>		<u>20,545</u>
Income funds					
Restricted funds	13		22,720		23,414
General Unrestricted funds			(23,471)		(2,869)
			<u>(751)</u>		<u>20,545</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 September 2025

A G Stone
Trustee
Company registration No. 01659610



EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

Charity information

Every Home for Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is 44 Brick Farm Close, Richmond, TW9 4EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Companies Act 2006 and "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Covid pandemic and ongoing cost of living crisis has impacted on the charity's fundraising income. As a grant making charity with few ongoing commitments, this will impact on new grants that can be made in the short term rather than affecting the ability of the charity to continue as a going concern. Every Home for Christ Australia (Every Home Global Concern Ltd) continues to support EHC UK financially and with resources and undertakes to underwrite and financial shortfall in the operations of EHC UK.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting Policies

(continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the friends is not recognised, The Trustees' report should be referred to for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	<u>34,973</u>	<u>12,743</u>	<u>47,716</u>	<u>80,274</u>	<u>19,615</u>	<u>99,899</u>

3. Investments

	2024 £	2023 £
Deposit Account	<u>161</u>	<u>144</u>

4. Raising Funds

	2024 £	2023 £
Staff Costs	18,570	14,500
Depreciation and Impairment	4,707	2,136
Support Costs	32,459	35,756
	<u>55,736</u>	<u>52,394</u>

5. Charitable Activities

	2024 £	2022 £
Grant funding of activities (see note 6)	<u>13,437</u>	<u>20,158</u>
Analysis by fund		
Unrestricted funds	-	-
Restricted funds	13,437	20,158
	<u>13,437</u>	<u>20,158</u>
For the year ended 31 December 2023		
Restricted funds	<u>20,158</u>	

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Grants Payable

	2024 £	2023 £
Grants to institutions		
Australia	12,143	17,603
EHC Israel	1,294	2,555
	<u>13,437</u>	<u>20,158</u>

7. Independent examiner's remuneration

	2024 £	2023 £
The analysis of independent examiner remuneration is as follows:		
Fees payable to Golding & Co Accounting Services Limited		
Examination of annual accounts	<u>2,250</u>	<u>2,250</u>

8. Trustees

The charity employs Mrs L Stone on a part time basis to deal with administration matters. Mrs Stone is connected to a trustee of the charity. The remuneration is agreed on commercial terms and the trustee has no input in remuneration discussions. Costs of employing Mrs Stone for the 2024 year amounted to £18,570 (2023 - £14,500).

9. Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>1</u>	<u>1</u>
Employment Costs	2023 £	2023 £
Wages and Salaries	18,211	14,272
Social security costs	-	-
Other pension costs	359	228
	<u>18,570</u>	<u>14,500</u>

No employee received remuneration amounting to more than £60,000 in either year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost			
At 1 January 2024	<u>1,660</u>	<u>19,940</u>	<u>21,600</u>
At 31 December 2024	<u>1,660</u>	<u>24,990</u>	<u>26,650</u>
Depreciation and Impairment			
At 1 January 2024	1,457	11,095	12,552
Depreciation charged in the year	103	4,604	4,707
At 31 December 2024	<u>1,560</u>	<u>15,699</u>	<u>17,259</u>
Carrying amount			
At 31 December 2024	<u>100</u>	<u>9,290</u>	<u>9,391</u>
At 31 December 2023	<u>203</u>	<u>8,845</u>	<u>9,048</u>

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	523	670
Other creditors	13,437	20,158
Accruals and deferred income	2,250	2,250
Bounce Back Loan < 1 Year	3,998	3,529
	<u>20,208</u>	<u>26,607</u>

12. Long Term Liabilities

	2024 £	2023 £
Bounce Back Loan > 1 Year	<u>16,382</u>	<u>20,380</u>

Loan received on 12 August 2020 in the amount of £30,000. First year charges and interest borne by the UK Government, thereafter interest bearing at 2.5% p.a and repayable over a 9 year term. The loan is unsecured.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Balance at 1 January 2024	Incoming Resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Restricted Funds	<u>23,957</u>	<u>19,615</u>	<u>(20,158)</u>	<u>23,414</u>	<u>12,743</u>	<u>(13,437)</u>	<u>22,720</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund Balances at 31 December 2023 are represented by:						
Tangible Assets	9,391	-	9,391	9,048	-	9,048
Current Assets/(liabilities)	(16,480)	22,720	28,960	8,463	23,414	31,877
Long Term Liabilities	(16,382)	-	(16,382)	(20,380)	-	(20,380)
	<u>(23,471)</u>	<u>22,720</u>	<u>(751)</u>	<u>(2,869)</u>	<u>23,414</u>	<u>20,545</u>

15. Prior Year Adjustment

Adjustments have been made to prior year figures in relation to an over accrual of grant expenditure. The adjustment has had the effect of increasing opening restricted funds balance by £2,555.

16. Related Party Transactions

There were no related party transactions during the year (2023 - £2,900)

EVERY HOME FOR CHRIST

England & Wales - Charity number 286042

Accounts

Charity Registration No. 286042

Company Registration No. 01659610 (England and Wales)

EVERY HOME FOR CHRIST
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

EVERY HOME FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees J D Llewellyn
A G Stone
Rev E R Leach Deceased June 2024)

Charity number 286042

Company number 01659610

Registered office 44 Brick Farm Close
Richmond
TW9 4EG

Independent examiner Leigh Golding ACA; CA(SA)

Bankers Barclays Bank PLC
8 - 9 Hanover Square
London
W1A 4ZW

Solicitors Rubinstein Callingham
6 Raymond Buildings
Grays Inn
London
WC1R 5BZ

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

Objectives and activities

The main activities and aims of the organisation are as follows:

1. To arrange meetings, conferences, courses, services and broadcasts
2. To publish and disseminate religious literature among the public in general
3. To increase interest in Christian missionary activities throughout the world and generally to promote, promulgate, teach and practice the precepts and doctrines of the Christian faith and to seek to lead men, women and children to a saving knowledge of Jesus Christ.

An exhaustive list of our objectives is contained in our Memorandum of Association

Significant activities

In July 2023 the charity made donations of £25,103.15 to overseas projects as follows: (this was from donations received in 2022)

Description	Sum of Amount
Africa, Poor to grow food	50.00
EHC Africa Water Wells & Pumps	1,510.00
Africa - Pass-on Programme	120.00
Africa Food Security Programme	370.00
Community Toilet Scheme	367.04
Evangelist Support - Asia	600.00
Bangladesh (Child/voc)	115.00
EHC Evang.Bangla	415.00
EHC: Bangla/rickshaw	480.00
Bangladesh Child Sponsor	957.27
EHC: Brazil	225.00
Christmas gift childre	294.04
Mosquito Nets, Africa	360.00
Children/Christmas gift	450.00
Feed 5000	565.00
Evangelists in India	1,213.00
India - Child Sponsorship	1,915.00
Malawi Evangelists	1,410.00
Nepal Child Spon/ship	80.00
Gift to the poor	25.00
Food for the Hungry	2,924.08
Sewing Machine	405.00

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East Timor Gospel Lit	2,658.72
Ukraine	3,642.00
Ukraine Humanitarian Assistance	2,970.00
Ukraine Taking The Gospel	882.00
EHC: Zambia	100.00
Total	25,103.15

Following donations received in 2023, the charity made donations of £17,602.97 towards the following overseas projects in July 2024:

EHC Africa Water Wells & Pumps	863.00
Africa - Pass-on Programme	73.00
Africa Food Security Programme	230.00
Community Toilet Scheme	375.00
Evangelist Support - Asia	560.00
Bangladesh (Child/voc)	70.00
EHC Evang. Bangla	820.00
EHC: Bangla/rickshaw	685.00
Bangladesh Child Sponsor	655.00
Christmas gift for Workers	50.00
Christmas gift childre	545.00
Mosquito Nets, Africa	220.00
Feed 5000	565.00
Evangelists in India	325.00
India - Child Sponsorship	1,845.00
Orphaned Children in Malawi	215.00
Malawi famine	995.12
Malawi Evangelists	1,700.00
Gift to the poor	70.00
Food for the Hungry	1,690.61
Sewing Machine	250.00
Syria	1,859.36
East Timor Gospel Lit	1,904.88
Ukraine	1,037.00
Transfer to Australia for distribution:	17,602.97

We also transferred £2554.62 to EHC Israel for distribution to Jacob Damkani & Trumpet of Salvation ministries. This amount is a combination of £566.00 from 2023 and £1,988.62 carried over from 2021 & 2022 giving.

Jacob Damkani Ministries / Trumpet of Salvation	
Transfer to EHC Israel for distribution:	2,554.62

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteers

The charity currently has no volunteers other than the trustees and directors.

Achievements and performance

Financial review

The Directors and Trustees have had to consider the short, medium and long term priorities for Every Home For Christ UK in light of the financial difficulties imposed by Coronavirus. Wanting to protect and increase the income of the charity during this financially challenging time, the Directors and Trustees continue to explore ways to cut back on operational costs and increase our funding raising efforts. One of these will be decreasing our fundraising newsletter from monthly to bi-monthly to compensate for the rising cost of living, in particular printing and postage. Another is to update our social media presence / website / prayer videos to aid and support increasing our profile online to support fundraising.

Financial Reserves

The Directors have established the level of reserves that the company ought to have. Reserves will be defined as funds that are freely available, separate from those that are designated gifts or those that are set aside and designated for future specific purposes.

Reserves are required to bridge the gap between incoming resources from donations and events and spending on running costs (office and newsletter) and commitments to the international ministry.

The Board of Directors, allowing for 3 months running costs for office and newsletter commitments to international ministries and provision for urgent humanitarian aid, consider that the ideal level of reserves would be £12,000 for 2023.

At times outgoing costs exceed incoming income although EHC Australia continues to offer financial support to Every Home For Christ UK (EHCUK).

Principal funding sources

Funding is solely from supporters on the EHC database.

FUTURE DEVELOPMENTS

'Change the World School of Prayer' seminars will continue to be organised, subject to the availability of facilitators from EHC's international staff.

The availability of the 'Change the World School of Prayer' on DVD has now opened up other avenues and possibilities for this teaching within the UK.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In June 2024 one of our founders and directors of EHC UK Rev E R Leach passed away unexpectedly. He is therefor unable to sign these accounts.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature (apart from Mr Leach) of the financial statements were:

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

J D Llewellyn
A G Stone
Rev E R Leach (Deceased June 2024)

Recruitment and appointment of new trustees

As a charitable organisation and a limited company, EHCUK needs to ensure that it recruits people to serve on its board with the appropriate skills, aptitude and commitment. Board membership is a chance to learn new, diverse skills and ways of working. Each board member has a role in the charity's operation, and not one trustee is more important or accountable than any other.

Although EHCUK Trustees are not paid for their services, this does not mean they are 'amateurs' or unprofessional. Trustees have an important say in the way the charity supports and provides services.

Trustees have the ultimate responsibility for the management and administration of the organisation. As a limited company, they do not have personal liability for the finances (unless there has been negligence) and they are the 'employers' of all the staff. Trustees must act prudently at all times in the best interests of EHCUK and its users, and are accountable for the proper management of the charity and its assets.

Recruitment & Selection

Trusteeship is a skill that grows over time with experience - and with training where necessary. But the better EHCUK handles the selection, recruitment and induction of new trustees at the outset, the greater the immediate contribution they will be able to make to the quality of EHCUK governance and its work. This is likely to produce, not only better results for those EHCUK is there to help, but also greater confidence and fulfilment for the new trustees themselves.

Identification of potential Trustees

EHCUK currently uses its own networks and contacts to identify potential members.

Potential members are approached in person by the Chairman or another Trustee and asked if they are interested.

EHCUK may openly recruit Trustees, placing an advertisement in the appropriate press.

Induction and training of new trustees

Information

In addition to the Annual Report and Accounts previously sent, new Trustees will be sent the following information:

- a) EHCUK governing document - Memorandum and Articles of Association
- b) Mission statement
- c) Minutes of the last year of board meetings
- d) Companies House Form 288a - appointment of Director
- e) A copy of Companies House Director and Secretaries Guide
- f) EHCUK appropriate policies
- g) The most recent set of management accounts
- h) Board schedule
- i) Contact details of other Trustees

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Training

EHCUK wishes to invest in the training, support and development of its trustees, as with its members of staff, in order to increase the contribution that the board can make to the charity's management.

Courses

If demand is required from the Board, EHCUK will endeavour to hold a training day on a specific topic for all board members on the same day. Alternatively, relevant courses may be appropriate which can be conducted externally or internally.

Briefing at Board Meetings

If demand is required, EHCUK will arrange for a briefing to take place as part of a Board meeting.

Budget for Training

EHCUK will pay reasonable Board Travel and Expenses.

Organisational structure

The charity has its Board of Trustees and one part time office employee.

Wider network

EHCUK works in partnership with other EHC offices around the world and reports activities to the International Office based in Colorado, USA. No financial support for the UK is derived from the International office. EHC worldwide has an International President and Regional Directors.

Related parties

The charity employed Mrs. L. Stone, on a part time basis to deal with administration matters.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.



A G Stone
Dated: 26 September 2024

EVERY HOME FOR CHRIST

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF EVERY HOME FOR CHRIST

I report to the charity trustees on my examination of the accounts of Every Home for Christ (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act;
or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the financial statements to be reached.

Leigh Golding ACA; CA(SA)

Dated: 26 September 2024

EVERY HOME FOR CHRIST
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
<u>Income from:</u>							
Donations and Legacies	2	80,274	19,615	99,889	27,577	28,221	55,798
Investments	3	144	-	144	15	-	15
Total Income		<u>80,418</u>	<u>19,615</u>	<u>100,033</u>	<u>27,592</u>	<u>28,221</u>	<u>55,813</u>
Expenditure on:							
Raising Funds	4	52,394	-	52,394	56,850	-	56,850
Charitable activities	5	-	18,169	18,169	-	25,877	25,877
Total resources expended		<u>52,394</u>	<u>18,169</u>	<u>70,563</u>	<u>56,850</u>	<u>25,877</u>	<u>82,727</u>
Net income/ (expenditure) for the year/Net movement in funds		28,024	1,446	29,470	(29,258)	2,344	(26,914)
Fund balances at 1 January 2023		(30,893)	21,938	(8,955)	(1,635)	19,594	17,959
Fund balances at 31 December 2023		<u>(2,869)</u>	<u>23,384</u>	<u>20,515</u>	<u>(30,893)</u>	<u>21,938</u>	<u>(8,955)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	10		9,048		2,413
Current Assets					
Cash at Bank and in hand		58,484		45,598	
Creditors falling due within 1 yr	11	(26,637)		(33,057)	
Net current assets/(liabilities)			31,847		12,541
Long term liabilities	12		(20,380)		(23,909)
Total assets less liabilities			<u>20,515</u>		<u>(8,955)</u>
Income funds					
Restricted funds	14		23,384		21,938
General Unrestricted funds			(2,869)		(30,893)
			<u>20,515</u>		<u>(8,955)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

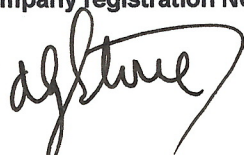
The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 September 2024.

A G Stone
Trustee
Company registration No. 01659610



EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

Charity information

Every Home for Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is 44 Brick Farm Close, Richmond, TW9 4EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Companies Act 2006 and "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Covid pandemic and ongoing cost of living crisis has impacted on the charity's fundraising income. As a grant making charity with few ongoing commitments, this will impact on new grants that can be made in the short term rather than affecting the ability of the charity to continue as a going concern. Further, EHC Australia continues to offer financial support to EHCUK, thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

(continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the friends is not recognised, The Trustees' report should be referred to for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	<u>80,274</u>	<u>19,615</u>	<u>99,899</u>	<u>27,577</u>	<u>28,221</u>	<u>55,798</u>

3. Investments

	2023 £	2022 £
Deposit Account	<u>144</u>	<u>15</u>

4. Raising Funds

	2023 £	2022 £
Staff Costs	14,500	13,306
Depreciation and Impairment	2,138	761
Support Costs	35,756	42,783
	<u>52,394</u>	<u>56,850</u>

5. Charitable Activities

	2023 £	2022 £
Grant funding of activities (see note 6)	<u>18,169</u>	<u>25,877</u>
Analysis by fund		
Unrestricted funds	-	-
Restricted funds	18,169	25,877
	<u>18,169</u>	<u>25,877</u>
For the year ended 31 December 2022		
Restricted funds	<u>25,877</u>	

EVERY HOME FOR CHRIST

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

6. Grants Payable

	2023 £	2022 £
Grants to institutions		
Australia	17,603	25,103
EHC Israel	566	774
	<u>18,169</u>	<u>25,877</u>

7. Independent examiner's remuneration

	2023 £	2022 £
The analysis of independent examiner remuneration is as follows:		
Fees payable to Golding & Co Accounting Services Limited		
Examination of annual accounts	<u>2,250</u>	<u>2,250</u>

8. Trustees

The charity employs Mrs L Stone on a part time basis to deal with administration matters. Mrs Stone is connected to a trustee of the charity. The remuneration is agreed on commercial terms and the trustee has no input in remuneration discussions. Costs of employing Mrs Stone for the 2023 year amounted to £14,500 (2022- £13,306).

9. Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	1	1
Employment Costs	2023 £	2022 £
Wages and Salaries	14,272	13,125
Social security costs	-	-
Other pension costs	228	181
	<u>14,500</u>	<u>13,306</u>

No employee received remuneration amounting to more than £60,000 in either year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost			
At 1 January 2023	<u>1,660</u>	<u>11,167</u>	<u>12,827</u>
At 31 December 2023	<u>1,660</u>	<u>19,940</u>	<u>21,600</u>
Depreciation and Impairment			
At 1 January 2023	1,389	9,025	10,414
Depreciation charged in the year	68	2,070	2,138
At 31 December 2023	<u>1,457</u>	<u>11,095</u>	<u>12,552</u>
Carrying amount			
At 31 December 2023	<u>203</u>	<u>8,845</u>	<u>9,048</u>
At 31 December 2022	<u>271</u>	<u>2,142</u>	<u>2,413</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	670	157
Other creditors	20,188	27,121
Accruals and deferred income	2,250	2,250
Bounce Back Loan < 1 Year	3,529	3,529
	<u>26,637</u>	<u>33,057</u>

12. Long Term Liabilities

	2023 £	2022 £
Bounce Back Loan > 1 Year	<u>20,380</u>	<u>23,909</u>

Loan received on 12 August 2020 in the amount of £30,000. First year charges and interest borne by the UK Government, thereafter interest bearing at 2.5% p.a and repayable over a 9 year term. The loan is unsecured.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Balance at 1 January 2023	Incoming Resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Restricted Funds	<u>19,594</u>	<u>28,221</u>	<u>(25,877)</u>	<u>21,938</u>	<u>19,615</u>	<u>(18,169)</u>	<u>23,384</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund Balances at 31 December 2023 are represented by:						
Tangible Assets	9,048	-	9,048	2,413	-	2,413
Current Assets/(liabilities)	8,463	23,384	31,847	(9,397)	21,938	12,541
Long Term Liabilities	(20,380)	-	(20,380)	(23,909)	-	(23,909)
	<u>(2,869)</u>	<u>23,384</u>	<u>20,515</u>	<u>(30,893)</u>	<u>21,938</u>	<u>(8,955)</u>

15. Prior Year Adjustment

Adjustments have been made to prior year figures in relation to an over accrual of grant expenditure. The adjustment has had the effect of increasing opening restricted funds balance by £2,942.

16. Related Party Transactions

During the year an amount of £2,900 was paid to The Dreamcatchers Wedding Video Limited for website updates and world prayer map videos. Adrian Stone is a trustee of the charity and a director and shareholder in The Dreamcatchers Wedding Video Limited (2022 - none).

EVERY HOME FOR CHRIST

England & Wales - Charity number 286042

Accounts

Charity Registration No. 286042

Company Registration No. 01659610 (England and Wales)

EVERY HOME FOR CHRIST
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

EVERY HOME FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev E R Leach J D Llewellyn A G Stone
Charity number	286042
Company number	01659610
Registered office	44 Brick Farm Close Richmond TW9 4EG
Independent examiner	Leigh Golding ACA; CA(SA)
Bankers	Barclays Bank PLC 8 - 9 Hanover Square London W1A 4ZW
Solicitors	Rubinstein Callingham 6 Raymond Buildings Grays Inn London WC1R 5BZ

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

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1. To arrange meetings, conferences, courses, services and broadcasts
2. To publish and disseminate religious literature among the public in general
3. To increase interest in Christian missionary activities throughout the world and generally to promote, promulgate, teach and practice the precepts and doctrines of the Christian faith and to seek to lead men, women and children to a saving knowledge of Jesus Christ.

An exhaustive list of our objectives is contained in our Memorandum of Association

Significant activities

In September 2022 the charity made donations of £21 734.69 to overseas projects as follows: (this was from donations received in 2021)

Description	Amount in GBP
EHC Angola/Namibia	110.00
EHC Africa Water Wells & Pumps	1,431.25
Africa - Pass-on Programme	607.50
Africa Food Security Programme	315.00
Community Toilet Scheme	747.85
Evangelist Support - Asia	550.00
EHC: Bangladesh (General)	123.75
Bangladesh (Child/vocation)	225.00
EHC Evangelist Bangladesh	555.00
EHC: Bangla/rickshaw	10.00
Bangladesh Child Sponsor	1,278.75
EHC: Cambodia	31.25
Christmas gift for Workers	82.50
Christmas gift children	936.25
Mosquito Nets, Africa	360.00
Feed 5000	822.50
Evangelists in India	525.00
India - Child Sponsorship	2,323.51
Liberia	12.50
Orphaned Children in Malawi	360.00
Malawi famine	25.00
Christmas Stocking	12.50
Malawi Evangelists	1,548.75
Nepal Child Sponsorship	270.00
Papua, New Guinea	61.25

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Gift to the poor	196.00
Food for the Hungry	3,312.08
EHC: Russia	87.50
Sewing Machine	896.75
East Timor Gospel Lit	3,917.25
Total	21,734.69

Following donations received in 2022, the charity made donations of £29,629.15 towards the following overseas projects in September 2023:

Australia giving to be distributed as follows:

Destination Code	Description	Sum of Amount
A0014	Africa, Poor to grow food	50.00
A008	EHC Africa Water Wells & Pumps	1,510.00
A015	Africa - Pass-on Programme	120.00
A016	Africa Food Security Programme	370.00
A419	Community Toilet Scheme	367.04
Asia001	Evangelist Support - Asia	600.00
B002	Bangladesh (Child/voc)	115.00
B003	EHC Evang.Bangla	415.00
B006	EHC: Bangla/rickshaw	480.00
B011	Bangladesh Child Sponsor	957.27
B030	EHC: Brazil	225.00
CH01	Christmas gift childre	294.04
CH04	Mosquito Nets, Africa	360.00
E002	Children/Christmas gift	450.00
FE50	Feed 5000	565.00
I009	Evangelists in India	1,213.00
I010	India - Child Sponsorship	1,915.00
M009	Malawi Evangelists	1,410.00
N011	Nepal Child Spon/ship	80.00
P003	Gift to the poor	25.00
P006	Food for the Hungry	2,924.08
Sew01	Sewing Machine	405.00
T011	East Timor Gospel Lit	2,658.72
U001	Ukraine	3,642.00
UK002	Ukraine Humanitarian Assistance	2,970.00
UK003	Ukraine Taking The Gospel	882.00
Z001	EHC: Zambia	100.00
	Total	25,103.15

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Israel giving to be distributed as follows:

2022		
I032	Israel - Evan & Maala Thomas / Beit-Asaph	15.00
I030	EHC: Israel	1,178.00
I031	Jacob Damkani	185.00
I032	Evan Thomas	545.00
	Total for 2022	1,923.00
2021		
I032	Israel - Evan & Maala Thomas / Beit-Asaph	12.50
I030	EHC: Israel	1,599.25
I031	Jacob Damkani	415
I032	Evan Thomas	576.25
	Total for 2021	2,603.00
	Grand total (2021 + 2022)	4,526.00

Volunteers

The charity currently has no volunteers other than the trustees and directors.

Achievements and performance

Financial review

The Directors and Trustees have had to consider the short, medium and long term priorities for Every Home For Christ UK in light of the financial difficulties imposed by Coronavirus. Wanting to protect and increase the income of the charity during this financially challenging time, the Directors and Trustees are exploring ways to cut back on operational costs. One of these will be decreasing our fundraising newsletter from monthly to bi-monthly to compensate for the rising cost of living, in particular printing and postage.

Financial Reserves

The Directors have established the level of reserves that the company ought to have. Reserves will be defined as funds that are freely available, separate from those that are designated gifts or those that are set aside and designated for future specific purposes.

Reserves are required to bridge the gap between incoming resources from donations and events and spending on running costs (office and newsletter) and commitments to the international ministry.

The Board of Directors, allowing for 3 months running costs for office and newsletter commitments to international ministries and provision for urgent humanitarian aid, consider that the ideal level of reserves would be £12,000 for 2022.

At times outgoing costs exceed incoming income although EHC Australia continues to offer financial support to Every Home For Christ UK (EHCUK).

Principal funding sources

Funding is solely from supporters on the EHC database.

FUTURE DEVELOPMENTS

'Change the World School of Prayer' seminars will continue to be organised, subject to the availability of facilitators from EHC's international staff.

The availability of the 'Change the World School of Prayer' on DVD has now opened up other avenues and possibilities for this teaching within the UK.

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev E R Leach
J D Llewellyn
A G Stone

Recruitment and appointment of new trustees

As a charitable organisation and a limited company, EHCUK needs to ensure that it recruits people to serve on its board with the appropriate skills, aptitude and commitment. Board membership is a chance to learn new, diverse skills and ways of working. Each board member has a role in the charity's operation, and not one trustee is more important or accountable than any other.

Although EHCUK Trustees are not paid for their services, this does not mean they are 'amateurs' or unprofessional. Trustees have an important say in the way the charity supports and provides services.

Trustees have the ultimate responsibility for the management and administration of the organisation. As a limited company, they do not have personal liability for the finances (unless there has been negligence) and they are the 'employers' of all the staff. Trustees must act prudently at all times in the best interests of EHCUK and its users, and are accountable for the proper management of the charity and its assets.

Recruitment & Selection

Trusteeship is a skill that grows over time with experience - and with training where necessary. But the better EHCUK handles the selection, recruitment and induction of new trustees at the outset, the greater the immediate contribution they will be able to make to the quality of EHCUK governance and its work. This is likely to produce, not only better results for those EHCUK is there to help, but also greater confidence and fulfilment for the new trustees themselves.

Identification of potential Trustees

EHCUK currently uses its own networks and contacts to identify potential members. Potential members are approached in person by the Chairman or another Trustee and asked if they are interested. EHCUK may openly recruit Trustees, placing an advertisement in the appropriate press.

Induction and training of new trustees Information

In addition to the Annual Report and Accounts previously sent, new Trustees will be sent the following information:

- a) EHCUK governing document - Memorandum and Articles of Association
- b) Mission statement
- c) Minutes of the last year of board meetings
- d) Companies House Form 288a - appointment of Director
- e) A copy of Companies House Director and Secretaries Guide
- f) EHCUK appropriate policies
- g) The most recent set of management accounts
- h) Board schedule
- i) Contact details of other Trustees

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Training

EHCUK wishes to invest in the training, support and development of its trustees, as with its members of staff, in order to increase the contribution that the board can make to the charity's management.

Courses

If demand is required from the Board, EHCUK will endeavour to hold a training day on a specific topic for all board members on the same day. Alternatively, relevant courses may be appropriate which can be conducted externally or internally.

Briefing at Board Meetings

If demand is required, EHCUK will arrange for a briefing to take place as part of a Board meeting.

Budget for Training

EHCUK will pay reasonable Board Travel and Expenses.

Organisational structure

The charity has its Board of Trustees and one part time office employee.

Wider network

EHCUK works in partnership with other EHC offices around the world and reports activities to the International Office based in Colorado, USA. No financial support for the UK is derived from the International office. EHC worldwide has an International President and Regional Directors.

Related parties

The charity employed Mrs. L. Stone, on a part time basis to deal with administration matters.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees' report was approved by the Board of Trustees.

A G Stone

Dated: 27 September 2023

EVERY HOME FOR CHRIST

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF EVERY HOME FOR CHRIST

I report to the charity trustees on my examination of the accounts of Every Home for Christ (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

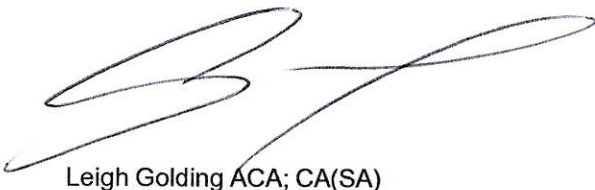
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the financial statements to be reached.



Leigh Golding ACA; CA(SA)

Dated: 27 September 2023

EVERY HOME FOR CHRIST
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£	£
<u>Income from:</u>							
Donations and Legacies	2	27,577	28,221	55,798	50,298	22,918	73,217
Investments	3	15	-	15	2	-	2
Government Grants	4	-	-	-	499	-	499
Total Income		<u>27,592</u>	<u>28,221</u>	<u>55,813</u>	<u>50,799</u>	<u>22,918</u>	<u>73,718</u>
Expenditure on:							
Raising Funds	5	56,850	-	56,850	59,028	-	59,028
Charitable activities	6	-	27,297	27,297	-	24,681	24,681
Total resources expended		<u>56,850</u>	<u>27,297</u>	<u>84,147</u>	<u>59,028</u>	<u>24,681</u>	<u>83,709</u>
Net income/ (expenditure) for the year/Net movement in funds		(29,258)	924	(28,334)	(8,229)	(1,763)	(9,991)
Fund balances at 1 January 2022		(1,635)	16,652	15,017	6,593	18,415	25,008
Fund balances at 31 December 2022		<u>(30,893)</u>	<u>17,576</u>	<u>(13,317)</u>	<u>(1,635)</u>	<u>16,652</u>	<u>15,017</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	11		2,413		2,980
Current Assets	12				
Debtors		-		284	
Cash at Bank and in hand		45,598		72,119	
		45,598		72,403	
Creditors falling due within 1 yr	13	(37,419)		(33,056)	
Net current assets/(liabilities)			8,179		39,347
Long term liabilities	14		(23,909)		(27,310)
Total assets less liabilities			<u>(13,317)</u>		<u>15,017</u>
Income funds	15				
Restricted funds			17,576		16,652
General Unrestricted funds			(30,893)		(1,635)
			<u>(13,317)</u>		<u>15,017</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2023.

A G Stone
Trustee
Company registration No. 01659610

EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

Charity information

Every Home for Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is 44 Brick Farm Close, Richmond, TW9 4EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Companies Act 2006 and "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Covid pandemic and ongoing cost of living crisis has impacted on the charity's fundraising income. As a grant making charity with few ongoing commitments, this will impact on new grants that can be made in the short term rather than affecting the ability of the charity to continue as a going concern. Further, EHC Australia continues to offer financial support to EHCUK, thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

(continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the friends is not recognised, The Trustees' report should be referred to for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	<u>27,577</u>	<u>28,221</u>	<u>55,798</u>	<u>50,298</u>	<u>22,918</u>	<u>73,217</u>

3. Investments

	2022 £	2021 £
Deposit Account	<u>15</u>	<u>2</u>

4. Government Grants

	2022 £	2021 £
Year 1 charges and interest on Bounce Back loan borne by The government	=	<u>499</u>

5. Raising Funds

	2022 £	2021 £
Staff Costs	13,306	13,760
Depreciation and Impairment	761	848
Support Costs	42,783	44,420
	<u>56,850</u>	<u>59,028</u>

6. Charitable Activities

	2022 £	2021 £
Grant funding of activities (see note 7)	<u>27,297</u>	<u>24,681</u>

Analysis by fund

Unrestricted funds	-	-
Restricted funds	27,297	24,681
	<u>27,297</u>	<u>24,681</u>

For the year ended 31 December 2021

Restricted funds	<u>24,681</u>
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EVERY HOME FOR CHRIST

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

7. Grants Payable

	2022 £	2021 £
Grants to institutions		
Australia	25,103	21,734
EHC USA	-	-
EHC Europe	235	343
EHC Israel	1,923	2,603
Other	36	-
	<u>27,297</u>	<u>24,681</u>

8. Independent examiner's remuneration

	2022 £	2021 £
The analysis of independent examiner remuneration is as follows: Fees payable to Golding & Co Accounting Services Limited		
Examination of annual accounts	<u>2,250</u>	<u>2,100</u>

9. Trustees

None of the trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or benefits from the charity during the 2022 year (2021 – Nil).

10. Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	1
Employment Costs	2022 £	2021 £
Wages and Salaries	13,125	13,517
Social security costs	-	-
Other pension costs	181	213
	<u>13,306</u>	<u>13,760</u>

No employee received remuneration amounting to more than £60,000 in either year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost			
At 1 January 2022	<u>1,466</u>	<u>11,167</u>	<u>12,633</u>
At 31 December 2022	<u>1,660</u>	<u>11,167</u>	<u>12,827</u>
Depreciation and Impairment			
At 1 January 2022	1,342	8,311	9,653
Depreciation charged in the year	47	714	761
At 31 December 2022	<u>1,389</u>	<u>9,025</u>	<u>10,414</u>
Carrying amount			
At 31 December 2022	<u>271</u>	<u>2,142</u>	<u>2,413</u>
At 31 December 2021	<u>124</u>	<u>2,856</u>	<u>2,980</u>

12. Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	≡	<u>284</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	157	-
Other creditors	31,483	25,915
Accruals and deferred income	2,250	4,200
Bounce Back Loan < 1 Year	3,529	2,941
	<u>37,419</u>	<u>33,056</u>

EVERY HOME FOR CHRIST

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

14 Long Term Liabilities

	2022	2021
	£	£
Bounce Back Loan > 1 Year	<u>23,909</u>	<u>27,310</u>

Loan received on 12 August 2020 in the amount of £30,000. First year charges and interest borne by the UK government, thereafter interest bearing at 2.5% p.a and repayable over a 9 year term. The loan is unsecured.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Balance at 1 January 2022	Incoming Resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Restricted Funds	<u>18,415</u>	<u>22,918</u>	<u>(24,681)</u>	<u>16,652</u>	<u>28,221</u>	<u>(27,297)</u>	<u>17,576</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund Balances at 31 December 2022 are represented by:						
Tangible Assets	2,413	-	2,413	2,980	-	2,980
Current Assets/(liabilities)	(9,397)	17,576	8,179	22,695	16,652	39,347
Long Term Liabilities	(23,909)	-	(23,909)	(27,310)	-	(27,310)
	<u>(30,893)</u>	<u>17,576</u>	<u>(13,317)</u>	<u>(1,635)</u>	<u>16,652</u>	<u>15,017</u>

17. Prior year adjustment

Adjustments have been made to prior year figures in relation to an over accrual of grant expenditure, The adjustment has had the effect of increasing opening unrestricted funds balances by £31,595

18. Related Party

There were no disclosable related party transactions during the year (2021 - none).

EVERY HOME FOR CHRIST

England & Wales - Charity number 286042

Accounts

Charity Registration No. 286042

Company Registration No. 01659610 (England and Wales)

EVERY HOME FOR CHRIST
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021



EVERY HOME FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev E R Leach
J D Llewellyn
A G Stone

Charity number

286042

Company number

01659610

Registered office

44 Brick Farm Close
Richmond
TW9 4EG

Independent examiner

Leigh Golding ACA; CA(SA)

Bankers

Barclays Bank PLC 8 - 9
Hanover Square London
W1A 4ZW

Solicitors

Rubinstein Callingham
6 Raymond Buildings Grays
Inn London
WC1R 5BZ

EVERY HOME FOR CHRIST

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EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Objectives and activities

The main activities and aims of the organisation are as follows:

1. To arrange meetings, conferences, courses, services and broadcasts
2. To publish and disseminate religious literature among the public in general
3. To increase interest in Christian missionary activities throughout the world and generally to promote, promulgate, teach and practice the precepts and doctrines of the Christian faith and to seek to lead men, women and children to a saving knowledge of Jesus Christ.

An exhaustive list of our objectives is contained in our Memorandum of Association

Significant activities

During the year the charity made donations of £21 734.69 to overseas projects as follows:

Description	Amount (GBP)
EHC Angola/Namibia	110.00
EHC Africa Water Wells & Pumps	1,431.25
Africa - Pass-on Programme	607.50
Africa Food Security Programme	315.00
Community Toilet Scheme	747.85
Evangelist Support - Asia	550.00
EHC: Bangladesh (General)	123.75
Bangladesh (Child/vocation)	225.00
EHC Evangelist Bangladesh	555.00
EHC: Bangla/rickshaw	10.00
Bangladesh Child Sponsor	1,278.75
EHC: Cambodia	31.25
Christmas gift for Workers	82.50
Christmas gift children	936.25
Mosquito Nets, Africa	360.00
Feed 5000	822.50
Evangelists in India	525.00
India - Child Sponsorship	2,323.51
Liberia	12.50
Orphaned Children in Malawi	360.00
Malawi famine	25.00
Christmas Stocking	12.50
Malawi Evangelists	1,548.75
Nepal Child Sponsorship	270.00

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Papua, New Guinea	61.25
Food for the Hungry	3,312.08
EHC: Russia	87.50
Sewing Machine	896.75
East Timor Gospel Lit	3,917.25
Total	21,734.69

Volunteers

The charity currently has no volunteers other than the trustees and directors.

Achievements and performance

Financial review

The Directors and Trustees have had to consider the short, medium and long term priorities for Every Home For Christ UK in light of the financial difficulties imposed by Coronavirus.

Government Guidelines issued during the pandemic provided advice on managing these financial difficulties, including using restricted funds to protect and increase income. The restricted funds for EHC UK comprise of donations from many donors, making it an impractical situation to contact all donors to ask for permission to use the funds differently. A notice was placed on all reply slips indicating excess funds to projects would be used to support other aspects of Every Home for Christ UK.

The Directors and Trustees deemed it appropriate in the circumstances to use the restricted funds received during 2020 to be used in 2021 to minimise costs, protect and increase the income of the charity during this financially challenging time.

Financial Reserves

The Directors have established the level of reserves that the company ought to have. Reserves will be defined as funds that are freely available, separate from those that are designated gifts or those that are set aside and designated for future specific purposes.

Reserves are required to bridge the gap between incoming resources from donations and events and spending on running costs (office and newsletter) and commitments to the international ministry.

The Board of Directors, allowing for 3 months running costs for office and newsletter commitments to international ministries and provision for urgent humanitarian aid, consider that the ideal level of reserves would be £12,000 for 2021.

At times outgoing costs exceed incoming income although EHC Australia continues to offer financial support to Every Home For Christ UK (EHCUK).

Principal funding sources

Funding is solely from supporters on the EHC database.

FUTURE DEVELOPMENTS

'Change the World School of Prayer' seminars will continue to be organised, subject to the availability of facilitators from EHC's international staff.

The availability of the 'Change the World School of Prayer' on DVD has now opened up other avenues and possibilities for this teaching within the UK

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev E R Leach
J D Llewellyn
A G Stone

Recruitment and appointment of new trustees

As a charitable organisation and a limited company, EHCUK needs to ensure that it recruits people to serve on its board with the appropriate skills, aptitude and commitment. Board membership is a chance to learn new, diverse skills and ways of working. Each board member has a role in the charity's operation, and not one trustee is more important or accountable than any other.

Although EHCUK Trustees are not paid for their services, this does not mean they are 'amateurs' or unprofessional. Trustees have an important say in the way the charity supports and provides services.

Trustees have the ultimate responsibility for the management and administration of the organisation. As a limited company, they do not have personal liability for the finances (unless there has been negligence) and they are the 'employers' of all the staff. Trustees must act prudently at all times in the best interests of EHCUK and its users, and are accountable for the proper management of the charity and its assets.

Recruitment & Selection

Trusteeship is a skill that grows over time with experience - and with training where necessary. But the better EHCUK handles the selection, recruitment and induction of new trustees at the outset, the greater the immediate contribution they will be able to make to the quality of EHCUK governance and its work. This is likely to produce, not only better results for those EHCUK is there to help, but also greater confidence and fulfilment for the new trustees themselves.

Identification of potential Trustees

EHCUK currently uses its own networks and contacts to identify potential members. Potential members are approached in person by the Chairman or another Trustee and asked if they are interested.

EHCUK may openly recruit Trustees, placing an advertisement in the appropriate press.

Induction and training of new trustees

Information

In addition to the Annual Report and Accounts previously sent, new Trustees will be sent the following information:

- a) EHCUK governing document - Memorandum and Articles of Association
- b) Mission statement
- c) Minutes of the last year of board meetings
- d) Companies House Form 288a - appointment of Director
- e) A copy of Companies House Director and Secretaries Guide
- f) EHCUK appropriate policies
- g) The most recent set of management accounts
- h) Board schedule
- i) Contact details of other Trustees

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Training

EHCUK wishes to invest in the training, support and development of its trustees, as with its members of staff, in order to increase the contribution that the board can make to the charity's management.

Courses

If demand is required from the Board, EHCUK will endeavour to hold a training day on a specific topic for all board members on the same day. Alternatively, relevant courses may be appropriate which can be conducted externally or internally.

Briefing at Board Meetings

If demand is required, EHCUK will arrange for a briefing to take place as part of a Board meeting.

Budget for Training

EHCUK will pay reasonable Board Travel and Expenses.

Organisational structure

The charity has its Board of Trustees and one part time office employee.

Wider network

EHCUK works in partnership with other EHC offices around the world and reports activities to the International Office based in Colorado, USA. No financial support for the UK is derived from the International office. EHC worldwide has an International President and Regional Directors.

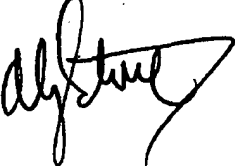
Related parties

The charity employed Mrs. L. Stone, on a part time basis to deal with administration matters.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees' report was approved by the Board of Trustees.

A G Stone



Dated: 27 September 2022

EVERY HOME FOR CHRIST

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF EVERY HOME FOR CHRIST

I report to the trustees on my examination of the financial statements of Every Home for Christ (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the financial statements to be reached.



Leigh Golding ACA, CA(SA)

Dated: 27 September 2022

EVERY HOME FOR CHRIST
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£	£
Income from:							
Donations and Legacies	2	50,298	22,918	73,217	24,022	32,107	56,129
Investments	3	2	-	2	57	-	57
Government Grants	4	499	-	499	303	-	303
Total Income		<u>50,799</u>	<u>22,918</u>	<u>73,718</u>	<u>24,382</u>	<u>32,107</u>	<u>56,489</u>
Expenditure on:							
Raising Funds	5	59,028	-	59,028	89,562	-	89,562
Charitable activities	6	-	24,681	24,681	-	31,595	31,595
Total resources expended		<u>59,028</u>	<u>24,681</u>	<u>83,709</u>	<u>89,562</u>	<u>31,595</u>	<u>121,157</u>
Net income/ (expenditure) for the year/Net movement in funds		(8,229)	(1,763)	(9,991)	(65,180)	512	(64,668)
Fund balances at 1 January 2021		(25,002)	18,415	(6,587)	40,178	17,903	58,081
Fund balances at 31 December 2021		<u>(33,231)</u>	<u>16,652</u>	<u>(16,578)</u>	<u>(25,002)</u>	<u>18,415</u>	<u>(6,587)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	11		2,980		3,130
Current Assets					
Debtors		284		10,000	
Cash at Bank and in hand		72,119		47,995	
		72,403		57,995	
Creditors falling due within 1 yr	13	(64,651)		(40,071)	
Net current assets/(liabilities)			7,752		17,924
Long term liabilities	14		(27,310)		(27,641)
Total assets less liabilities			<u>(16,578)</u>		<u>(6,587)</u>
Income funds					
Restricted funds	15		16,652		18,415
Unrestricted funds					
Designated funds			77,206		77,206
General Unrestricted funds			(110,437)		(102,208)
			<u>(16,578)</u>		<u>(6,587)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

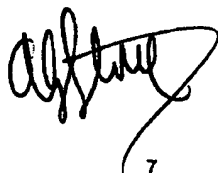
The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2022.

A G Stone
Trustee
Company registration No. 01659610



EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

Charity information

Every Home for Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is 44 Brick Farm Close, Richmond, TW9 4EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Covid pandemic has impacted on the charity's fundraising income, although as a grant making charity with few ongoing commitments, this will impact on new grants that can be made in the short term rather than affecting the ability of the charity to continue as a going concern. Further, EHC Australia continues to offer financial support to EHCUK, thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

(continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the friends is not recognised, The Trustees' report should be referred to for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

EVERY HOME FOR CHRIST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	<u>50,298</u>	<u>22,918</u>	<u>73,217</u>	<u>24,022</u>	<u>32,107</u>	<u>56,129</u>

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3. Investments

	2021 £	2020 £
Deposit Account	<u>2</u>	<u>57</u>

4. Government Grants

	2021 £	2020 £
Year 1 charges and interest on Bounce Back loan borne by The government	<u>499</u>	<u>303</u>

5. Raising Funds

	2021 £	2020 £
Staff Costs	13,760	18,130
Depreciation and Impairment	848	768
Support Costs	44,420	70,665
	<u>59,028</u>	<u>89,562</u>

6. Charitable Activities

	2021 £	2020 £
Grant funding of activities (see note 7)	<u>24,681</u>	<u>31,595</u>
Analysis by fund		
Unrestricted funds	-	-
Restricted funds	24,681	31,595
	<u>24,681</u>	<u>31,595</u>
For the year ended 31 December 2020		
Restricted funds	<u>31,595</u>	

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7. Grants Payable

	2021 £	2020 £
Grants to institutions		
Australia	21,734	28,343
EHC USA	-	5
EHC Europe	343	285
EHC Israel	2,603	2,963
	<u>24,681</u>	<u>31,595</u>

8. Independent examiner's remuneration

	2021 £	2020 £
The analysis of independent examiner remuneration is as follows: Fees payable to Golding & Co Accounting Services Limited		
Examination of annual accounts	<u>2,100</u>	<u>2,100</u>

9. Trustees

None of the trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or benefits from the charity during the 2022 year (2021 – Nil).

10. Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>

	2021 £	2020 £
Employment Costs		
Wages and Salaries	13,547	17,914
Social security costs	-	-
Other pension costs	213	216
	<u>13,760</u>	<u>18,130</u>

No employee received remuneration amounting to more than £60,000 in either year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost			
At 1 January 2021	<u>1,466</u>	<u>10,469</u>	<u>11,935</u>
At 31 December 2021	<u>1,466</u>	<u>11,167</u>	<u>12,633</u>
Depreciation and Impairment			
At 1 January 2021	1,301	7,504	8,805
Depreciation charged in the year	41	807	848
At 31 December 2021	<u>1,342</u>	<u>8,311</u>	<u>9,653</u>
Carrying amount			
At 31 December 2021	<u>124</u>	<u>2,856</u>	<u>2,980</u>
At 31 December 2020	<u>165</u>	<u>2,965</u>	<u>3,130</u>

12. Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	<u>284</u>	<u>10,000</u>

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	127
Other creditors	57,510	35,485
Accruals and deferred income	4,200	2,100
Bounce Back Loan < 1 Year	2,941	2,359
	<u>64,651</u>	<u>40,071</u>

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Long Term Liabilities

	£	£
Bounce Back Loan > 1 Year	<u>27,310</u>	<u>27,641</u>

Loan received on 12 August 2020 in the amount of £30,000. First year charges and interest borne by the UK government, thereafter interest bearing at 2.5% p.a and repayable over a 9 year term. The loan is unsecured.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Balance at 1 January 2021	Incoming Resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Restricted Funds	<u>17,903</u>	<u>32,107</u>	<u>(28,343)</u>	<u>21,667</u>	<u>22,918</u>	<u>(21,735)</u>	<u>22,850</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund Balances at 31 December 2021 are represented by:						
Tangible Assets	2,980	-	2,980	3,130	-	3,130
Current Assets/(liabilities)	(11,312)		(11,312)	17,924		17,924
Long Term Liabilities	(27,310)		(27,310)	(27,641)		(27,641)
	<u>(38,622)</u>		<u>(38,622)</u>	<u>(6,587)</u>		<u>(6,587)</u>

17. Related Party

There were no disclosable related party transactions during the year (2020 - none).

EVERY HOME FOR CHRIST

England & Wales - Charity number 286042

Accounts

Charity Registration No. 286042

Company Registration No. 01659610 (England and Wales)

EVERY HOME FOR CHRIST
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

EVERY HOME FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev E R Leach J D Llewellyn A G Stone
Charity number	286042
Company number	01659610
Registered office	44 Brick Farm Close Richmond TW9 4EG
Independent examiner	Leigh Golding ACA; CA(SA)
Bankers	Barclays Bank PLC 8 - 9 Hanover Square London W1A 4ZW
Solicitors	Rubinstein Callingham 6 Raymond Buildings Grays Inn London WC1R 5BZ

EVERY HOME FOR CHRIST

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply 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 Ireland (FRS 102 - effective 1 January 2019).

Objectives and activities

The main activities and aims of the organisation are as follows:

1. To arrange meetings, conferences, courses, services and broadcasts
2. To publish and disseminate religious literature among the public in general
3. To increase interest in Christian missionary activities throughout the world and generally to promote, promulgate, teach and practice the precepts and doctrines of the Christian faith and to seek to lead men, women and children to a saving knowledge of Jesus Christ.

An exhaustive list of our objectives is contained in our memorandum of Association.

Significant activities

During the year the charity made donations of £ 31,595 to overseas projects as follows:

Project	Amount (£)
Trumpet of Salvation (Jacob Damkani)	1,329
Evan & Maala Thomas (Israel)	1,584
EHC USA	5
EHC Europe	285
EHC Israel	50
Australia (Various)	28,343
Total	£31,595

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Australian donations were distributed as follows:

Project	Amount (£)
EHC: Albania	50
Africa, Poor to grow food	20
Africa Famine Appeal	50
EHC Angola/Namibia	20
EHC Anglo Africa	5
EHC Africa Water Wells & Pumps	2,968
Africa - Pass-on Programme	1,161
Community Toilet Scheme	2,315
Sahara Chad Gospel Caravan	33
Evangelist Support - Asia	500
EHC: Bangladesh (Gener)	707
Bangladesh (Child/voc)	82
EHC Evang. Bangla	580
EHC: Bang (Child Gift)	10
EHC: Bangla/rickshaw	255
Bangladesh Child Sponsor	1,216
EHC: Cambodia	285
Christmas gift for Workers	172
Christmas gift childre	691
Christmas gift for evan	3
Mosquito Nets, Africa	855
EHC: Nepal	23
Children/Christmas gift	5
Feed 5000	863
Gospel Literature	145
EHC: India	67
ManMohan Maxton, India	5
Evangelists in India	340
India - Child Sponsorship	3,003
EHC Italy	20
Liberia	150
Orphaned Children in Malawi	140
Malawi famine	235
C'mas Stocking	50
Malawi Evangelists	1,703
Nepal Child Spon/ship	148
Papua, New Guinea	345
Gift to the poor	5
Food for the Hungry	4,627
EHC: Russia	475
Sewing Machine	385
East Timor Gospel Lit	3,602
EHC: Zambia	32
Total	28,343

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Volunteers

The charity currently has no volunteers other than the trustees and directors.

Achievements, performance and financial review

During 2020 the charity received donations and legacies of £56,129 (2019 - £154,291) and made grants of £56,109 (2019 - £42,631). Grants amounting to £31,595 (2019 - £21,188) were allocated to designated projects with £24,514 (2019 - £21,443) allocated where needed most.

Expenditure for the year amounted to £89,563 (2019 - £51,141) which includes an amount of £30,056 allocated to raise the profile of EHC UK through a public relations campaign and an overhaul of our online presence. This project was undertaken by Stoneworks Productions Limited, a company wholly owned by Adrian Stone, a trustee of Every Home for Christ, The project incorporated an upgraded website, the development and production of charity brand videos, prayer course videos and social media marketing.

The Directors have established the level of reserves that the company requires to bridge the gap between incoming resources from donations and events and spend on running costs (office and newsletter) and commitments to the international ministry. Reserves will be defined as funds that are freely available, separate from those that are designated gifts or those that are set aside and designated for future specific purposes.

The Board of Directors, allowing for 3 months running costs for office and newsletter commitments to international ministries and provision for urgent humanitarian aid, consider that the ideal level of reserves would be £12,000 for 2020.

At times outgoing costs exceed incoming income although EHC Australia continues to offer financial support to Every Home For Christ UK (EHCUK). Further, in August 2020, we took up the offer of a Bounce Back loan of £30,000, with the charges and interest for the first year being met by the government. Thereafter, the loan bears interest at 2.5% p.a. and is repayable over a 5 year term.

Principal funding sources

Funding is solely from supporters on the EHC database, however, as noted above, for the year ended December 2020, the company took up the offer of a Bounce back loan amounting to £30,000.

FUTURE DEVELOPMENTS

'Change the World School of Prayer' seminars will continue to be organised, subject to the availability of facilitators from EHC's international staff. The availability of the 'Change the World School of Prayer' on DVD has now opened up other avenues and possibilities for this teaching within the UK. The company will continue sending the bi-monthly newsletter, (previously monthly), with up-to-date reports of EHC activities in 196 countries in which EHC is active as a worldwide organisation.

EHCUK is currently in correspondence with EHC USA with regard to partnership projects that will hopefully inject more funds into EHCUK.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev E R Leach
J D Llewellyn
A G Stone

Recruitment and Appointment of new trustees

As a charitable organisation and a limited company, EHCUK needs to ensure that it recruits people to serve on its board with the appropriate skills, aptitude and commitment. Board membership is a chance to learn new, diverse skills and ways of working. Each board member has a role in the charity's operation, and not one trustee is more important or accountable than any other.

Although EHCUK Trustees are not paid for their services, this does not mean they are 'amateurs' or unprofessional. Trustees have an important say in the way the charity supports and provides services. Trustees have the ultimate responsibility for the management and administration of the organisation. As a limited company, they do not have personal liability for the finances (unless there has been negligence) and they are the 'employers' of all the staff. Trustees must act prudently at all times in the best interests of EHCUK and its users, and are accountable for the proper management of the charity and its assets.

Recruitment & Selection

Trusteeship is a skill that grows over time with experience - and with training where necessary. But the better EHCUK handles the selection, recruitment and induction of new trustees at the outset, the greater the immediate contribution they will be able to make to the quality of EHCUK governance and its work. This is likely to produce, not only better results for those EHCUK is there to help, but also greater confidence and fulfilment for the new trustees themselves.

Identification of potential Trustees

EHCUK currently uses its own networks and contacts to identify potential members.

Potential members are approached in person by the Chairman or another Trustee and asked if they are interested.

EHCUK may openly recruit Trustees, placing an advertisement in the appropriate press.

Induction and training of new trustees

Information

In addition to the Annual Report and Accounts previously sent, new Trustees will be sent the following information:

- a) EHCUK governing document - Memorandum and Articles of Association
- b) Mission statement
- c) Minutes of the last year of board meetings
- d) Companies House Form 288a - appointment of Director
- e) A copy of Companies House Director and Secretaries Guide
- f) EHCUK appropriate policies
- g) The most recent set of management accounts
- h) Board schedule
- i) Contact details of other Trustees

EVERY HOME FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Training

EHCUK wishes to invest in the training, support and development of its trustees, as with its members of staff, in order to increase the contribution that the board can make to the charity's management.

Courses

If demand is required from the Board, EHCUK will endeavour to hold a training day on a specific topic for all board members on the same day. Alternatively, relevant courses may be appropriate which can be conducted externally or internally.

Briefing at Board Meetings

If demand is required, EHCUK will arrange for a briefing to take place as part of a Board meeting.

Budget for Training

EHCUK will pay reasonable Board Travel and Expenses.

Organisational structure

The charity has its Board of Trustees and one part time office employee.

Wider network

EHCUK works in partnership with other EHC offices around the world and reports activities to the International Office based in Colorado, USA. No financial support for the UK is derived from the International office. EHC worldwide has an International President and Regional Directors.

Related parties

The charity employed Mrs. L. Stone on a part time basis to deal with administration matters.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.



J D Llewellyn

Dated: 27 September 2021

EVERY HOME FOR CHRIST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVERY HOME FOR CHRIST

I report to the trustees on my examination of the financial statements of Every Home for Christ (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the financial statements to be reached.

Leigh Golding ACA; CA(SA)

Dated: 27 September 2021

EVERY HOME FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	24,022	32,107	56,129	133,602	20,689	154,291
Investments	3	57	-	57	139	-	139
Government Grants	4	303	-	303	-	-	-
Total income		<u>24,382</u>	<u>32,107</u>	<u>56,489</u>	<u>133,741</u>	<u>20,689</u>	<u>154,430</u>
Expenditure on:							
Raising funds	5	89,563	-	89,563	51,141	-	51,141
Charitable activities	6	24,514	31,595	56,109	21,443	21,188	42,631
Total resources expended		<u>114,077</u>	<u>31,595</u>	<u>145,672</u>	<u>72,584</u>	<u>21,188</u>	<u>93,772</u>
Net income/(expenditure) for the year/ Net movement in funds		(89,695)	512	(89,183)	61,157	(499)	60,658
Fund balances at 1 January 2020		<u>40,178</u>	<u>17,903</u>	<u>58,081</u>	<u>(20,979)</u>	<u>18,402</u>	<u>(2,577)</u>
Fund balances at 31 December 2020		<u><u>(49,517)</u></u>	<u><u>18,415</u></u>	<u><u>(31,102)</u></u>	<u><u>40,178</u></u>	<u><u>17,903</u></u>	<u><u>58,081</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EVERY HOME FOR CHRIST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		3,130		459
Current assets					
Debtors	12	10,000		-	
Cash at bank and in hand		47,995		81,462	
		<u>57,995</u>		<u>81,462</u>	
Creditors: amounts falling due within one year	13	(64,586)		(23,840)	
Net current assets/(liabilities)			(6,591)		57,622
Long term liabilities	14		(27,641)		-
Total assets less liabilities			<u>(31,102)</u>		<u>58,081</u>
Income funds	15				
Restricted funds			18,415		17,903
<u>Unrestricted funds</u>					
Designated funds		77,206		107,262	
General unrestricted funds		<u>(126,723)</u>		<u>(67,084)</u>	
			(49,517)		40,178
			<u>(31,102)</u>		<u>58,061</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

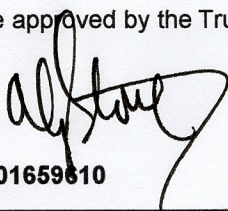
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2021.

A G Stone

Trustee

Company Registration No. 01659610



EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

Charity information

Every Home for Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is 44 Brick Farm Close, Richmond, TW9 4EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Covid pandemic has impacted on the charity's fundraising income, although as a grant making charity with few ongoing commitments, this will impact on new grants that can be made in the short term rather than affecting the ability of the charity to continue as a going concern. Further, EHC Australia continues to offer financial support to EHCUK, thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

(continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the friends is not recognised, The Trustees' report should be referred to for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	24,022	32,107	56,129	133,602	20,689	154,291

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3	Investments	2020	2019
		£	£
	Deposit Account	57	139
		<u> </u>	<u> </u>
4	Government Grants	2020	2019
		£	£
	Year 1 charges and interest on Bounce Back loan borne by the government	303	-
		<u> </u>	<u> </u>
5	Raising funds	2020	2019
		£	£
	Staff costs	18,130	13,850
	Depreciation and impairment	768	154
	Support costs	70,665	37,137
		<u> </u>	<u> </u>
		89,563	51,141
		<u> </u>	<u> </u>
6	Charitable activities	2020	2019
		£	£
	Grant funding of activities (see note 6)	56,109	42,631
		<u> </u>	<u> </u>
	Analysis by fund		
	Unrestricted funds	24,514	21,443
	Restricted funds	31,595	21,188
		<u> </u>	<u> </u>
		56,109	42,631
		<u> </u>	<u> </u>
	For the year ended 31 December 2019		
	Restricted funds	21,188	
		<u> </u>	

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Grants payable

	2020	2019
	£	£
Grants to institutions:		
Trumpet of Salvation (Jacob Damkani)	1,329	1,322
Evan & Maala Thomas (Israel)	1,584	1,334
Australia	28,343	17,298
EHC USA	5	288
EHC Europe	285	946
EHC Israel	50	-
Other	<u>24,564</u>	<u>21,443</u>
	<u>56,109</u>	<u>42,631</u>

8 Independent examiner's remuneration

The analysis of independent examiner remuneration is as follows:

	2020	2019
	£	£
Fees payable to Golding and Co Accounting Services Limited		
Examination of the annual accounts	<u>2,100</u>	<u>2,485</u>

9 Trustees

During the year the company undertook a project to raise the profile of EHC UK through a public relations campaign and an overhaul of the EHC online presence. An amount of £30,000 was paid to Stoneworks Productions Limited in this regard; Stoneworks Productions Limited is a company wholly owned by Adrian Stone, a trustee of Every Home for Christ.

A short term loan of £10,000 was made to Adrian Stone on 9 November 2020. The loan was unsecured, interest free and repayable on demand. The full amount of the loan was repaid on 14 April 2021.

None of the trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or benefits from the charity during the 2019 year.

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	1	1

Employment costs

	2020 £	2019 £
Wages and salaries	17,914	13,644
Social security costs	-	154
Other pension costs	216	206
	<u>18,130</u>	<u>13,850</u>

No employee received remuneration amounting to more than £60,000 in either year.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2020	<u>1,306</u>	<u>7,190</u>	<u>8,496</u>
At 31 December 2020	<u>1,466</u>	<u>10,469</u>	<u>11,935</u>
Depreciation and impairment			
At 1 January 2020	1,281	6,756	8,037
Depreciation charged in the year	<u>20</u>	<u>748</u>	<u>768</u>
At 31 December 2020	<u>1,301</u>	<u>7,504</u>	<u>8,805</u>
Carrying amount			
At 31 December 2020	<u>165</u>	<u>2,965</u>	<u>3,130</u>
At 31 December 2019	<u>25</u>	<u>434</u>	<u>459</u>

12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	<u>10,000</u>	<u>-</u>

EVERY HOME FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Creditors: amounts falling due within one year	2020	2019
	£	£
Other taxation and social security	127	167
Other creditors	59,999	21,188
Accruals and deferred income	2,100	2,485
Bounce Back Loan < 1 Year	2,359	-
	<u>64,585</u>	<u>23,840</u>

14 Long Term Liabilities	2020	2019
	£	£
Bounce Back Loan > 1 Year	<u>27,641</u>	<u>-</u>

Loan received on 12 August 2020 in the amount of £30,000. First year charges and interest borne by the UK government, thereafter interest bearing at 2.5% p.a and repayable over a 5 year term. The loan is unsecured.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Restricted funds	<u>18,402</u>	<u>20,689</u>	<u>(21,188)</u>	<u>17,903</u>	<u>32,107</u>	<u>(31,595)</u>	<u>18,415</u>

16 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	3,130	-	3,130	459	-	459
Current assets/(liabilities)	(6,591)	-	(6,591)	-	-	-
Longterm Liabilities	<u>(27,641)</u>	<u>-</u>	<u>(27,641)</u>	<u>57,622</u>	<u>-</u>	<u>57,622</u>
	<u>(31,102)</u>	<u>-</u>	<u>(31,102)</u>	<u>58,081</u>	<u>-</u>	<u>58,081</u>

17 Related Party

There were no disclosable related party transactions during the year (2019 - none).