

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)
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Charity number	286042
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Company number	01659610
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Registered office	44 Brick Farm Close Richmond TW9 4EG
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Independent examiner	Leigh Golding ACA; CA(SA)
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Bankers	Barclays Bank PLC 8 - 9 Hanover Square London W1A 4ZW
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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 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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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

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

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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	14		
Restricted funds		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
	<u>1</u>	<u>1</u>
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).