

CHRIST FOR ALL NATIONS (U.K.)

England & Wales · Charity number 327522

Details

Other names	CHRIST FOR ALL NATIONS U K, CFAN
Status	Registered
Legal form	Other
Registered	1987-08-28
Register	View on the Charity Commission register

Contact

Address
Christ For All Nations
Highway House
250 Coombs Road
Halesowen
B62 8AA

Phone 01216022000

Email support@cfan.org.uk

Website www.cfan.org.uk

Activities

Objects: (1) THE ADVANCEMENT OF THE CHRISTIAN FAITH AND THE WORSHIP OF GOD BY ANY MEANS WHATSOEVER BUT WITHOUT PREJUDICE TO THE GENERALITY THEREOF MORE SPECIFICALLY TO INCLUDE THE FOLLOWING: A. THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL. B. THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE INCLUDING AUDIO AND VISUAL TAPES AND DISCS, COMPUTER PROGRAMMES AND ANY OTHER MEDIA WHICH IS OR MAY BECOME AVAILABLE. (2) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK.

Activities: Christ for all Nations holds evangelistic events and preaches the good news of Jesus Christ.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- Brazil
- Canada
- China
- Germany
- Ghana
- Hong Kong
- India
- Indonesia
- Kenya
- Nigeria
- South Africa
- Tanzania
- United States
- Zambia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,945,213	£1,943,655	£436,551	14
2023-12-31	£1,390,154	£1,322,199	£434,993	14
2022-12-31	£1,402,587	£1,613,949	£367,038	14
2021-12-31	£1,493,714	£1,514,350	£578,399	16
2020-12-31	£1,295,812	£1,289,885	£599,034	16

Trustees

Name	Role	Appointed
Russell Benson	Chair	2014-05-09
DANIEL KOLENDA		
Oliver Joseph Raper		2022-10-25
PETRUS VAN DEN BERG		
Rev David John Mitchell		2020-08-01

CHRIST FOR ALL NATIONS (U.K.)

England & Wales - Charity number 327522

Accounts

CHRIST FOR ALL NATIONS (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHRIST FOR ALL NATIONS (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Reverend D Kolenda
Reverend P van den Berg
Reverend R Benson
Reverend J Mitchell
Mr O Raper

Charity number 327522

Principal address

Highway House
250 Coombs Road
Halesowen
West Midlands
B62 8AA

Auditor

M T Manley & Co Limited
696 Yardley Wood Rd
Billesley
Birmingham
West Midlands
B13 0HY

Bankers

TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Lloyds Bank plc
25 Gresham Street
LONDON
EC2V 7HN

Solicitors

Pearcelegal Limited
2 The Square
Solihull
West Midlands
B91 3RB

CHRIST FOR ALL NATIONS (UK)

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CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the trust's governing deed, the Charities Act 2011 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 2015)"

Structure, governance and management

The trust was established by a charitable trust deed on 24 June 1987, and registered as a charity with the Charity Commissioners under the above name.

The trustees who served during the year were:

Reverend D Kolenda
Reverend P van den Berg
Reverend R Benson
Reverend J Mitchell
Mr O Raper

New trustees are recognised and appointed by the current board of trustees in recognition of their contribution and value to the charity. The board collectively, on an ongoing basis, reviews its trustees. The board is in regular communication with each other and with the chairman and vice-chairman on all matters concerning the charity. The trustees share major decisions that are noted in the minutes of the annual general meetings, and when required consult with a specialist charity solicitor. These decisions are passed to the UK Director, Mr L. Cartwright, and his staff for day to day execution.

Because new trustees are appointed from the ranks of those who are already familiar with the charity's objectives, methods and systems, little formal induction or training is required upon their appointment.

The trust currently employs the following 15 staff (11 full-time and 4 part-time):

- UK Director
- Office Manager
- Finance Manager
- Events Manager
- IT Manager
- Graphic Design assistant
- Warehouse and fulfilment Manager
- Warehouse and fulfilment assistant
- 2 Finance assistants
- 2 Relationship Directors
- Partner Care Manager
- 2 Partner Care assistants

The trust is affiliated to:

- Christus Fur Alle Nationen EV in Frankfurt, Germany
- Christ for All Nations in Florida, USA
- Christ for All Nations in London, Ontario, Canada
- Christ for All Nations in Parklands, South Africa
- Christ for All Nations, Singapore
- Christ for All Nations in Lagos, Nigeria
- Christ for All Nations, Queensland, Australia
- Christ for All Nations, Hong Kong
- Christ for All Nations, Brazil

All of which are operated under similar systems and objectives, and linked by a Global Cooperation Agreement.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Public Benefit

The trustees have had regard to the Charities Commission statement on public benefit. In this respect we see many lives changed when the Christian message is proclaimed and people take it on board. When communities and areas in Africa live out Christian values and ethos we have often heard reports of reduced crime and how living and life has materially improved. Communities are formed and strengthened and many people benefit from having been involved with Christ for all Nations.

We teach and equip people to help them develop personally in their own faith.

Objectives and activities

The objectives of the Christ for all Nations trust are the advancement of the Christian Faith, the worship of God, the relief of persons in need, hardship, distress or who are aged or sick.

Primarily we carry out evangelistic campaigns in Africa.

Fundraising for evangelistic campaigns in Africa is vitally important to the charity, and the trustees take their duties and responsibilities in this respect very seriously. To this end the charity complies with the Code of Fundraising Practice issued by the Fundraising Regulator. All of our fundraising is conducted by our own staff under the guidance and control of the UK Director, and systems are in place to ensure that all mailing and e-mail communications are approved and signed off before release. To protect donors, anyone may request removal from our mailing list at any time and in any event will be removed after two months of not responding. We have received no complaints to date about our fundraising activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Review of year

This has been a truly outstanding year for Christ for all Nations as we celebrated 50 years since Reinhard Bonnke founded the ministry.

We would like to express our sincere thanks to all those who continue to pray with us and for us and stand financially in these incredible days of Harvest.

In 2024 we reached 78 Nations and saw over 7 million Salvations during 19,742 Gospel Campaigns and outreaches.

This accelerated activity is as a result of the vision of the 'Decade of Double Harvest' and CfaN raising up hundreds of Evangelists who are now in the field in Africa.

As a way to directly celebrate our 50th anniversary we actually held 50 large scale gospel crusades from Capetown to Cairo broken down as follows:

Nigeria (9 campaigns)
Uganda (19 campaigns)
Ethiopia (9 campaigns)
Congo (6 campaigns)
Angola (3 campaigns)
Egypt (1 campaign)
South Africa (1 campaign)
USA (2 campaigns)

We are grateful to all staff members who have served during this season. The hard work from every member culminates in a good result. Many of our team go the extra mile in their responsibilities and duties and this helps us to propel forward and achieve great things.

We continue to remember and celebrate evangelist Reinhard Bonnke who passed away in December 2019.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

We continue to grow our Monthly Partnership and have over 2400 people regularly contributing on a monthly basis. This enables people to regularly support the charity from a financial perspective.

We continue to connect with our partners on a monthly zoom event called FUEL that has really helped us in a low cost way of communicating all that God is doing in Africa and around the world.

We have continued to build on our Fire Camps and held 3 in 2024, one in London, Rotherham and Manchester.

We have also built on our new 1-2-1 evangelism workshops and held 56 weekend workshops across the UK equipping over 1200 UK based Christians with simple tools to help them step out and share the Gospel.

Financial review

The trustees consider the financial situation of the charity to be satisfactory.

We have sufficient 'Trustee Indemnity Insurance' in place.

Most of CfaN's funding is by way of voluntary giving and it is clear that this year's support has remained strong and continual. Income in 2024 has considerably increased to £1,945,213. Expenditure this year included £1,495,847 on the advancement of the Christian Faith (a total of 77% of the income). Full details can be seen in the financial statements and the accompanying notes.

Plans for the future

The strategy that we started last year we feel is the right direction to continue to push and that is with the Workshops.

Utilizing our army of Evangelists raised by the Orlando Bootcamp and the UK Firecamps have been representing us in Churches running these training sessions and is helping us gain new monthly partners.

The African crusades will not just continue but will increase with Evangelist Daniel Kolenda leading us in 2025.

In relation to our trustees structure we continue to look for potential additions who can add to the already strong contributions that we have.

The trustees' report was approved by the Board of Trustees on 9 September 2025 and signed on its behalf by

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Opinion

We have audited the financial statements of Christ for All Nations (UK) (the 'trust') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

Based on our understanding of the charity and industry and discussions with management we identified financial reporting standards, Companies Act 2006 and Charities Act as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the Board of trustees minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases;

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M T Manley & Co Limited

9 September 2025

**Chartered Accountants
Statutory Auditor**

696 Yardley Wood Rd
Billesley
Birmingham
West Midlands
B13 0HY

M T Manley & Co Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	1,597,411	182,766	1,780,177	1,183,633	62,606	1,246,239
Charitable activities	4	127,715	-	127,715	104,708	-	104,708
Other trading activities	6	31,710	-	31,710	34,017	-	34,017
Other income	5	5,611	-	5,611	5,190	-	5,190
Total income		1,762,447	182,766	1,945,213	1,327,548	62,606	1,390,154
Expenditure on:							
Raising funds	7	447,808	-	447,808	488,703	-	488,703
Charitable activities	8	1,313,081	182,766	1,495,847	770,890	62,606	833,496
Total expenditure		1,760,889	182,766	1,943,655	1,259,593	62,606	1,322,199
Net income and movement in funds		1,558	-	1,558	67,955	-	67,955
Reconciliation of funds:							
Fund balances at 1 January 2024		404,211	30,782	434,993	336,256	30,782	367,038
Fund balances at 31 December 2024		405,769	30,782	436,551	404,211	30,782	434,993

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	13		199,016		203,298
Current assets					
Inventories	14	94,033		88,925	
Trade and other receivables	15	22,877		27,809	
Cash at bank and in hand		150,002		143,090	
		266,912		259,824	
Current liabilities	16	(29,377)		(28,129)	
Net current assets			237,535		231,695
Total assets less current liabilities			436,551		434,993
Net assets excluding pension liability			436,551		434,993
The funds of the trust					
Restricted income funds	19		30,782		30,782
Unrestricted funds			405,769		404,211
			436,551		434,993

The financial statements were approved by the trustees on 9 September 2025

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	24		12,402		45,975
Investing activities					
Purchase of property, plant and equipment		(5,490)		-	
Net cash used in investing activities			(5,490)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			6,912		45,975
Cash and cash equivalents at beginning of year			143,090		97,115
Cash and cash equivalents at end of year			150,002		143,090

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Christ for All Nations (UK) is a charitable trust.

2.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, 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 updated through Update Bulletin 1 published on 2 February 2016), Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, and UK Generally Accepted Accounting Practice. The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting policies

(Continued)

2.5 Resources expended

Basic financial liabilities, including trade and other payables 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Any apportionments of costs are based on an appropriate split of each cost on an item by item basis as approved by the UK Director.

2.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% reducing balance
Technical equipment	25% reducing balance
Computers & office equipment	10% to 100% reducing balance
Fixtures, fittings & equipment	10% reducing balance
Motor vehicles	25% 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.

Sound systems and equipment for handling and moving such systems, which are intended for use at campaign events in Africa, are not capitalised but treated as a campaign expense in the year of purchase.

2.7 Impairment of non-current assets

At each reporting end date, the trust 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.

2.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

2.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHRIST FOR ALL NATIONS (UK)

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

2 Accounting policies (Continued)

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,427,935	182,766	1,610,701	1,179,302	62,606	1,241,908
Legacies receivable	169,476	-	169,476	4,331	-	4,331
	<u>1,597,411</u>	<u>182,766</u>	<u>1,780,177</u>	<u>1,183,633</u>	<u>62,606</u>	<u>1,246,239</u>

4 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Event sponsorship and ticket sales	<u>127,715</u>	<u>104,708</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>5,611</u>	<u>5,190</u>

6 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Non-charitable trading activities	<u>31,710</u>	<u>34,017</u>

CHRIST FOR ALL NATIONS (UK)

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

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	167,990	209,451
Staff costs	273,913	270,006
	<u>441,903</u>	<u>479,457</u>
Trading costs		
Other trading activities	5,905	9,246
	<u>447,808</u>	<u>488,703</u>

8 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	329,025	318,788
Depreciation and impairment	9,772	13,368
The advancement of the Christian Faith	1,157,050	501,340
	<u>1,495,847</u>	<u>833,496</u>
Analysis by fund		
Unrestricted funds	1,313,081	770,890
Restricted funds	182,766	62,606
	<u>1,495,847</u>	<u>833,496</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,800	7,418
Depreciation of owned property, plant and equipment	9,772	13,368

CHRIST FOR ALL NATIONS (UK)

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

10 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	75,626	46,763	122,389	115,571	
Depreciation	9,772	-	9,772	15,290	
Travel and accommodation costs	-	3,963	3,963	18,221	
Sundry other costs	98,046	-	98,046	77,273	
Audit fees	-	7,800	7,800	7,418	Governance
	<u>183,444</u>	<u>58,526</u>	<u>241,970</u>	<u>233,773</u>	
Analysed between Charitable activities	<u>183,444</u>	<u>58,526</u>		<u>233,773</u>	

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses (2023- £Nil).

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
UK Director	-	1
Other personnel	-	13
Total	<u>-</u>	<u>14</u>

Employment costs

	2024 £	2023 £
Wages and salaries	507,286	498,599
Social security costs	50,636	49,150
Other pension costs	45,016	41,046
	<u>602,938</u>	<u>588,795</u>

CHRIST FOR ALL NATIONS (UK)

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

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£70,000 - £80,000	-	1

Contributions totalling £0,000 (2023: £9,564) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Property, plant and equipment

	Land and buildings	Technical equipment	Computers & office equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2024	263,398	235,684	346,125	108,211	53,418	1,006,836
Additions	-	3,724	1,766	-	-	5,490
At 31 December 2024	263,398	239,408	347,891	108,211	53,418	1,012,326
Depreciation and impairment						
At 1 January 2024	94,255	219,201	346,125	92,737	51,220	803,538
Depreciation charged in the year	3,383	4,121	-	1,719	549	9,772
At 31 December 2024	97,638	223,322	346,125	94,456	51,769	813,310
Carrying amount						
At 31 December 2024	165,760	16,086	1,766	13,755	1,649	199,016
At 31 December 2023	169,143	16,483	1	15,474	2,197	203,298

14 Inventories

	2024 £	2023 £
Finished goods and goods for resale	94,033	88,924

CHRIST FOR ALL NATIONS (UK)

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

15 Trade and other receivables

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	22,877	27,809

16 Current liabilities

	2024	2023
	£	£
Other taxation and social security	11,805	13,422
Trade payables	9,696	3,702
Other payables	76	3,685
Accruals and deferred income	7,800	7,320
	29,377	28,129

17 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	45,016	41,046

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	404,211	1,762,447	(1,760,889)	405,769
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	336,256	1,327,548	(1,259,593)	404,211

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 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:

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Campaigns	-	182,766	(182,766)	-
Screens	30,782	-	-	30,782
	<u>30,782</u>	<u>182,766</u>	<u>(182,766)</u>	<u>30,782</u>
	<u><u>30,782</u></u>	<u><u>182,766</u></u>	<u><u>(182,766)</u></u>	<u><u>30,782</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Campaigns	-	62,606	(62,606)	-
Screens	30,782	-	-	30,782
	<u>30,782</u>	<u>62,606</u>	<u>(62,606)</u>	<u>30,782</u>
	<u><u>30,782</u></u>	<u><u>62,606</u></u>	<u><u>(62,606)</u></u>	<u><u>30,782</u></u>

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Property, plant and equipment	199,016	-	199,016
Current assets/(liabilities)	206,753	30,782	237,535
	<u>405,769</u>	<u>30,782</u>	<u>436,551</u>
	<u><u>405,769</u></u>	<u><u>30,782</u></u>	<u><u>436,551</u></u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Property, plant and equipment	203,298	-	203,298
Current assets/(liabilities)	200,913	30,782	231,695
	<u>404,211</u>	<u>30,782</u>	<u>434,993</u>
	<u><u>404,211</u></u>	<u><u>30,782</u></u>	<u><u>434,993</u></u>

CHRIST FOR ALL NATIONS (UK)

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

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).
There are no amounts owed to/from related parties at the year end.

22 Related party transactions

The following amounts were outstanding at the reporting end date:

Amounts owed to related parties

2024	2023
£	£

=====	=====
-------	-------

23 Analysis of changes in net funds

The trust had no material debt during the year.

24 Cash generated from operations

2024	2023
£	£

Surplus for the year	1,558	67,955
Adjustments for:		
Depreciation and impairment of property, plant and equipment	9,773	13,367
Movements in working capital:		
(Increase) in inventories	(5,109)	(19,969)
Decrease in trade and other receivables	4,932	22,826
Increase/(decrease) in trade and other payables	1,248	(38,204)
Cash generated from operations	12,402	45,975

Accounts

CHRIST FOR ALL NATIONS (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CHRIST FOR ALL NATIONS (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Reverend D Kolenda
Reverend P van den Berg
Reverend R Benson
Reverend J Mitchell
O Raper

Charity number 327522

Principal address Highway House
250 Coombs Road
Halesowen
West Midlands
B62 8AA

Auditors M T Manley & Co Limited
696 Yardley Wood Road
Billesley
Birmingham
West Midlands
B13 0HY

Bankers TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Lloyds Bank plc
25 Gresham Street
LONDON
EC2V 7HN

Solicitors Pearcelelegal Limited
2 The Square
Solihull
West Midlands
B91 3RB

CHRIST FOR ALL NATIONS (UK)

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CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the trust's governing deed, the Charities Act 2011 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 2015)"

Structure, governance and management

The trust was established by a charitable trust deed on 24 June 1987, and registered as a charity with the Charity Commissioners under the above name.

The trustees who served during the year were:

Reverend D Kolenda
Reverend P van den Berg
Reverend R Benson
Reverend J Mitchell
O Raper

New trustees are recognised and appointed by the current board of trustees in recognition of their contribution and value to the charity. The board collectively, on an ongoing basis, reviews its trustees. The board is in regular communication with each other and with the chairman and vice-chairman on all matters concerning the charity. The trustees share major decisions that are noted in the minutes of the annual general meetings, and when required consult with a specialist charity solicitor. These decisions are passed to the UK Director, Mr L. Cartwright, and his staff for day to day execution.

Because new trustees are appointed from the ranks of those who are already familiar with the charity's objectives, methods and systems, little formal induction or training is required upon their appointment.

The trust currently employs the following 14 staff (11 full-time and 3 part-time):

- UK Director
- Operations Manager
- Finance Manager
- Marketing Manager
- IT Manager
- Warehouse and fulfilment Manager
- Warehouse and fulfilment assistant
- 2 Finance assistants
- 2 Relationship Directors
- Communications co-ordinator
- 2 Administration assistants

The trust is affiliated to:

- Christus Fur Alle Nationen EV in Frankfurt, Germany
- Christ for All Nations in Florida, USA
- Christ for All Nations in London, Ontario, Canada
- Christ for All Nations in Parklands, South Africa
- Christ for All Nations, Singapore
- Christ for All Nations in Lagos, Nigeria
- Christ for All Nations, Queensland, Australia
- Christ for All Nations, Hong Kong
- Christ for All Nations, Brazil

All of which are operated under similar systems and objectives, and linked by a Global Cooperation Agreement.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Public Benefit

The trustees have had regard to the Charities Commission statement on public benefit. In this respect we see many lives changed when the Christian message is proclaimed and people take it on board. When communities and areas in Africa live out Christian values and ethos we have often heard reports of reduced crime and how living and life has materially improved. Communities are formed and strengthened and many people benefit from having been involved with Christ for all Nations.

We teach and equip people to help them develop personally in their own faith.

Objectives and activities

The objectives of the Christ for all Nations trust are the advancement of the Christian Faith, the worship of God, the relief of persons in need, hardship, distress or who are aged or sick.

Primarily we carry out evangelistic campaigns in Africa.

Fundraising for evangelistic campaigns in Africa is vitally important to the charity, and the trustees take their duties and responsibilities in this respect very seriously. To this end the charity complies with the Code of Fundraising Practice issued by the Fundraising Regulator. All of our fundraising is conducted by our own staff under the guidance and control of the UK Director, and systems are in place to ensure that all mailing and e-mail communications are approved and signed off before release. To protect donors, anyone may request removal from our mailing list at any time and in any event will be removed after two months of not responding. We have received no complaints to date about our fundraising activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Review of year

This has been a great year for Christ for all Nations.

We would like to express our sincere thanks to all those who continue to pray with us and for us and stand financially in these incredible days of Harvest.

In 2023 we reached 81 Nations and saw 3,552,818 Salvations during 14,020 Gospel Campaigns and outreaches. This accelerated activity is as a result of the vision of the 'Decade of Double Harvest' and CfaN raising up hundreds of Evangelists who are now in the field in Africa.

In April we were in Zambia where we held 11 crusades in 11 different cities/districts throughout the country simultaneously. In each of the 11 cities, there are a pair of CfaN Evangelism Bootcamp graduates carrying the lion's share of the ministry (each pair will cover 4 of the 5 nights of crusades in each city). Daniel Kolenda travelled each day to a new city and preach one night.

In August and September, Evangelist Randy Roberts was the lead evangelist for two Gospel campaigns with CfaN in Luanda, Angola. He was joined in Angola by our very own trustee and CfaN vice president Peter Vandenberg.

We ended the year in Tanzania where Bootcamp graduates Daniel and Katrin Smenes with a team of 16 CfAN evangelists held 404 outreaches culminating in a 5-day Gospel Campaign.

Christ for all Nations has been instrumental in reaching over 90 million people with the Gospel in its nearly 50 years of existence.

We are grateful to all staff members who have served during this season. The hard work from every member culminates in a good result. Many of our team go the extra mile in their responsibilities and duties and this helps us to propel forward and achieve great things.

We continue to remember and celebrate evangelist Reinhard Bonnke who passed away in December 2019.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

We continue to grow our Monthly Partner programme and have nearly 2400 people regularly contributing on a monthly basis. This enables people to regularly support the charity from a financial perspective.

We continue to connect with our partners on a monthly zoom event called FUEL that has really helped us in a low cost way of communicating all that God is doing in Africa and around the world.

We have continued to build on our Fire Camps and held 2 in 2023, one in North London and also in Northern Ireland. We have also had great success by using weekend 1-2-1 evangelism workshops to get in front of Churches and while helping equip them to share the Gospel, we have then been able to gain extra monthly Ministry Partners.

Financial review

The trustees consider the financial situation of the charity to be satisfactory.

We have sufficient 'Trustee Indemnity Insurance' in place.

Most of CfaN's funding is by way of voluntary giving and it is clear that this years support has remained strong and continual. Income in 2023 has dropped marginally to £1,392,605. Expenditure this year included £885,252 on the advancement of the Christian Faith (a total of 63% of the income). Full details can be seen in the financial statements and the accompanying notes.

Plans for the future

The strategy that we started last year we feel is the right direction to continue to push and that is with the Workshops.

By utilizing our army of Evangelists raised by the Orlando Bootcamp and the UK Firecamps have been representing us in Churches running these training sessions and is helping us gain new monthly partners.

The African crusades will not just continue but will increase with Evangelist Daniel Kolenda leading us in 2024 by celebrating our 50th year since Reinhard Bonkke founded CfaN, by holding an unprecedented 50 Gospel crusades across Africa!

In relation to our trustees structure we continue to look for potential additions who can add to the already strong contributions that we have.

The report was approved for and on behalf of the trustees on 2024 and signed on its behalf by

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Opinion

We have audited the financial statements of Christ for All Nations (UK) (the 'trust') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

Based on our understanding of the charity and industry and discussions with management we identified financial reporting standards, Companies Act 2006 and Charities Act as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the Board of trustees minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M T Manley & Co Limited (Statutory Auditor)
Chartered Accountants

25 October 2024

696 Yardley Wood Road
Billesley
Birmingham
West Midlands
B13 0HY

M T Manley & Co Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	1,183,633	62,606	1,246,239	1,131,319	172,150	1,303,469
Charitable activities	4	104,708	-	104,708	72,235	-	72,235
Other trading activities	6	34,017	-	34,017	26,883	-	26,883
Other income	5	5,190	-	5,190	-	-	-
Total income		1,327,548	62,606	1,390,154	1,230,437	172,150	1,402,587
Expenditure on:							
Raising funds	7	488,703	-	488,703	418,349	-	418,349
Charitable activities	8	770,890	62,606	833,496	1,023,450	172,150	1,195,600
Total expenditure		1,259,593	62,606	1,322,199	1,441,799	172,150	1,613,949
Net income/(expenditure) and movement in funds		67,955	-	67,955	(211,362)	-	(211,362)
Reconciliation of funds:							
Fund balances at 1 January 2023		336,256	30,782	367,038	547,618	30,782	578,400
Fund balances at 31 December 2023		404,211	30,782	434,993	336,256	30,782	367,038

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	13		203,298		216,666
Current assets					
Inventories	14	88,925		68,955	
Trade and other receivables	15	27,809		50,635	
Cash at bank and in hand		143,090		97,115	
		259,824		216,705	
Current liabilities	16	(28,129)		(66,333)	
Net current assets			231,695		150,372
Total assets less current liabilities			434,993		367,038
Net assets excluding pension liability			434,993		367,038
The funds of the trust					
Restricted income funds	19		30,782		30,782
Unrestricted funds			404,211		336,256
			434,993		367,038

The financial statements were approved by the trustees on 25 October 2024

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		45,975		(230,116)
Investing activities					
Purchase of property, plant and equipment		-		(11,033)	
Net cash used in investing activities			-		(11,033)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			45,975		(241,149)
Cash and cash equivalents at beginning of year			97,115		338,264
Cash and cash equivalents at end of year			143,090		97,115

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Christ for All Nations (UK) is a charitable trust.

2.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, 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 updated through Update Bulletin 1 published on 2 February 2016), Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, and UK Generally Accepted Accounting Practice. The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies

(Continued)

2.5 Resources expended

Basic financial liabilities, including trade and other payables 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Any apportionments of costs are based on an appropriate split of each cost on an item by item basis as approved by the UK Director.

2.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% reducing balance
Technical equipment	25% reducing balance
Computers & office equipment	10% to 100% reducing balance
Fixtures, fittings & equipment	10% reducing balance
Motor vehicles	25% 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.

Sound systems and equipment for handling and moving such systems, which are intended for use at campaign events in Africa, are not capitalised but treated as a campaign expense in the year of purchase.

2.7 Impairment of non-current assets

At each reporting end date, the trust 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.

2.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

2.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHRIST FOR ALL NATIONS (UK)

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

2 Accounting policies (Continued)

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	1,179,302	62,606	1,241,908	1,131,180	172,150	1,303,330
Legacies receivable	4,331	-	4,331	139	-	139
	<u>1,183,633</u>	<u>62,606</u>	<u>1,246,239</u>	<u>1,131,319</u>	<u>172,150</u>	<u>1,303,469</u>

4 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Event sponsorship and ticket sales	<u>104,708</u>	<u>72,235</u>

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	<u>5,190</u>	<u>-</u>

6 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Non-charitable trading activities	<u>34,017</u>	<u>26,883</u>

CHRIST FOR ALL NATIONS (UK)

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

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Staging fundraising events	209,451	150,648
Staff costs	270,006	261,046
	<u>479,457</u>	<u>411,694</u>
Trading costs		
Other trading activities	9,246	6,655
	<u>488,703</u>	<u>418,349</u>

8 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Staff costs	318,788	295,058
Depreciation and impairment	13,368	15,290
The advancement of the Christian Faith	501,340	885,252
	<u>833,496</u>	<u>1,195,600</u>
Analysis by fund		
Unrestricted funds	770,890	1,023,450
Restricted funds	62,606	172,150
	<u>833,496</u>	<u>1,195,600</u>

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,418	6,862
Depreciation of owned property, plant and equipment	13,368	15,290
	<u>20,786</u>	<u>22,152</u>

CHRIST FOR ALL NATIONS (UK)

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

10 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Staff costs	70,512	45,059	115,571	105,046	
Depreciation	15,290	-	15,290	14,662	
Travel and accommodation costs		18,221	18,221	18,221	
Sundry other costs	77,273	-	77,273	99,201	
Audit fees	-	7,418	7,418	6,862	Governance
	<u>163,075</u>	<u>70,698</u>	<u>233,773</u>	<u>243,992</u>	
Analysed between Charitable activities	<u>163,075</u>	<u>70,698</u>		<u>243,992</u>	

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses (2022- £Nil).

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
UK Director	1	1
Other personnel	13	13
Total	<u>14</u>	<u>14</u>

Employment costs

	2023 £	2022 £
Wages and salaries	498,599	471,783
Social security costs	49,150	48,851
Other pension costs	41,046	35,470
	<u>588,795</u>	<u>556,104</u>

CHRIST FOR ALL NATIONS (UK)

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

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£70,000 - £80,000	1	1

Contributions totalling £9,564 (2022: £5,507) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Property, plant and equipment

	Land and buildings	Technical equipment	Computers & office equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2023	263,398	235,684	346,125	108,211	53,418	1,006,836
At 31 December 2023	263,398	235,684	346,125	108,211	53,418	1,006,836
Depreciation and impairment						
At 1 January 2023	90,803	213,707	344,154	91,018	50,488	790,170
Depreciation charged in the year	3,452	5,494	1,970	1,719	733	13,368
At 31 December 2023	94,255	219,201	346,124	92,737	51,221	803,538
Carrying amount						
At 31 December 2023	169,143	16,483	1	15,474	2,197	203,298
At 31 December 2022	172,595	21,977	1,971	17,193	2,930	216,666

14 Inventories

	2023 £	2022 £
Finished goods and goods for resale	88,924	68,955

15 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	27,809	50,635

CHRIST FOR ALL NATIONS (UK)

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

16 Current liabilities

	2023 £	2022 £
Other taxation and social security	13,422	11,425
Trade payables	3,702	43,632
Other payables	3,685	2,956
Accruals and deferred income	7,320	8,320
	<u>28,129</u>	<u>66,333</u>

17 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>41,046</u>	<u>35,470</u>

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>336,256</u>	<u>1,327,548</u>	<u>(1,259,593)</u>	<u>404,211</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	<u>547,617</u>	<u>1,230,437</u>	<u>(1,441,799)</u>	<u>336,255</u>

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 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:

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Campaigns	-	62,606	(62,606)	-
Screens	30,782	-	-	30,782
	<u>30,782</u>	<u>62,606</u>	<u>(62,606)</u>	<u>30,782</u>
	<u><u>30,782</u></u>	<u><u>62,606</u></u>	<u><u>(62,606)</u></u>	<u><u>30,782</u></u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Campaigns	-	172,150	(172,150)	-
Screens	30,782	-	-	30,782
	<u>30,782</u>	<u>172,150</u>	<u>(172,150)</u>	<u>30,782</u>
	<u><u>30,782</u></u>	<u><u>172,150</u></u>	<u><u>(172,150)</u></u>	<u><u>30,782</u></u>

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Property, plant and equipment	203,298	-	203,298
Current assets/(liabilities)	200,913	30,782	231,695
	<u>404,211</u>	<u>30,782</u>	<u>434,993</u>

CHRIST FOR ALL NATIONS (UK)

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

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Property, plant and equipment	216,666	-	216,666
Current assets/(liabilities)	119,590	30,782	150,372
	<u>336,256</u>	<u>30,782</u>	<u>367,038</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).
There are no amounts owed to/from related parties at the year end.

22 Related party transactions

The following amounts were outstanding at the reporting end date:

Amounts owed to related parties	
2023 £	2022 £
<u> </u>	<u> </u>

23 Analysis of changes in net funds

The trust had no material debt during the year.

24 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	67,955	(211,362)
Adjustments for:		
Depreciation and impairment of property, plant and equipment	13,367	15,291
Movements in working capital:		
(Increase) in inventories	(19,969)	(26,308)
Decrease/(increase) in trade and other receivables	22,826	(25,305)
(Decrease)/increase in trade and other payables	(38,204)	17,568
Cash generated from/(absorbed by) operations	<u>45,975</u>	<u>(230,116)</u>

CHRIST FOR ALL NATIONS (U.K.)

England & Wales - Charity number 327522

Accounts

CHRIST FOR ALL NATIONS (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHRIST FOR ALL NATIONS (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Reverend D Kolenda
Reverend P van den Berg
Reverend R Benson
Reverend J Mitchell
O Raper

Charity number 327522

Principal address Highway House
250 Coombs Road
Halesowen
West Midlands
B62 8AA

Auditors M T Manley & Co Limited
696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Bankers TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Lloyds Bank plc
25 Gresham Street
LONDON
EC2V 7HN

Solicitors Pearcelegal Limited
2 The Square
Solihull
West Midlands
B91 3RB

CHRIST FOR ALL NATIONS (UK)

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CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the trust's governing deed, the Charities Act 2011 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 2015)"

Structure, governance and management

The trust was established by a charitable trust deed on 24 June 1987, and registered as a charity with the Charity Commissioners under the above name.

The trustees who served during the year were:

Reverend D Kolenda

Reverend P van den Berg

Reverend I Pettie (Resigned 5 December 2022)

Reverend R Benson

Reverend S Uppal (Resigned 5 December 2022)

Reverend J Mitchell

O Raper (appointed 25 October 2022)

New trustees are recognised and appointed by the current board of trustees in recognition of their contribution and value to the charity. The board collectively, on an ongoing basis, reviews its trustees. The board is in regular communication with each other and with the chairman and vice-chairman on all matters concerning the charity. The trustees share major decisions that are noted in the minutes of the annual general meetings, and when required consult with a specialist charity solicitor. These decisions are passed to the UK Director, Mr L. Cartwright, and his staff for day to day execution.

Because new trustees are appointed from the ranks of those who are already familiar with the charity's objectives, methods and systems, little formal induction or training is required upon their appointment.

The trust currently employs the following 14 staff (11 full-time and 3 part-time):

- UK Director
- Operations Manager
- Finance Manager
- Marketing Manager
- IT Manager
- Warehouse and fulfilment Manager
- Warehouse and fulfilment assistant
- 2 Finance assistants
- 2 Relationship Directors
- Communications co-ordinator
- 2 Administration assistants

The trust is affiliated to:

- Christus Fur Alle Nationen EV in Frankfurt, Germany
- Christ for All Nations in Florida, USA
- Christ for All Nations in London, Ontario, Canada
- Christ for All Nations in Parklands, South Africa
- Christ for All Nations, Singapore
- Christ for All Nations in Lagos, Nigeria
- Christ for All Nations, Queensland, Australia
- Christ for All Nations, Hong Kong
- Christ for All Nations, Brazil

All of which are operated under similar systems and objectives, and linked by a Global Cooperation Agreement.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Public Benefit

The trustees have had regard to the Charities Commission statement on public benefit. In this respect we see many lives changed when the Christian message is proclaimed and people take it on board. When communities and areas in Africa live out Christian values and ethos we have often heard reports of reduced crime and how living and life has materially improved. Communities are formed and strengthened and many people benefit from having been involved with Christ for all Nations.

We teach and equip people to help them develop personally in their own faith.

Objectives and activities

The objectives of the Christ for all Nations trust are the advancement of the Christian Faith, the worship of God, the relief of persons in need, hardship, distress or who are aged or sick.

Primarily we carry out evangelistic campaigns in Africa.

Fundraising for evangelistic campaigns in Africa is vitally important to the charity, and the trustees take their duties and responsibilities in this respect very seriously. To this end the charity complies with the Code of Fundraising Practice issued by the Fundraising Regulator. All of our fundraising is conducted by our own staff under the guidance and control of the UK Director, and systems are in place to ensure that all mailing and e-mail communications are approved and signed off before release. To protect donors, anyone may request removal from our mailing list at any time and in any event will be removed after two months of not responding. We have received no complaints to date about our fundraising activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Review of year

This has been a great year for Christ for all Nations post covid, getting back into being busy again in the UK. We would like to express our sincere thanks to all those who continue to pray with us and for us and stand financially in these incredible days of Harvest.

The charity participated in 8 major gospel campaigns throughout the year of 2022. 2 of them were partnership crusades where our trustee Rev Peter Vandenberg worked alongside evangelist Randy Roberts in Uganda in July 2022 and then Mozambique in the following September. We then also held 5 crusades in Zambia in September by our president and CEO of CfaN Daniel Kolenda who then also led our Flagship crusade in November in the country of Ghana.

Christ for all Nations has been instrumental in reaching over 88 million people with the Gospel in its 40 years of existence. We are grateful to all staff members who have served during this season. The hard work from every member culminates in a good result. Many of our team go the extra mile in their responsibilities and duties and this helps us to propel forward and achieve great things.

We continue to remember and celebrate evangelist Reinhard Bonnke who passed away in December 2019.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

We continue to grow our Monthly Partner programme and have nearly 2400 people regularly contributing on a monthly basis. This enables people to regularly support the charity from a financial perspective.

We continue to connect with our partners on a monthly zoom event called FUEL that has really helped us in a low cost way of communicating all that God is doing in Africa and around the world. We have continued to build on our Fire Camps and held 2 in 2022, one in Norwich and also in Cardiff. These are 10 day evangelistic training courses that include working with local churches and doing outreach and tend to end with a crusade. Its part of the vision of Daniel Kolenda to see evangelists raised up across the globe to see a multiplying of evangelism.

Financial review

The trustees consider the financial situation of the charity to be satisfactory.

We have sufficient 'Trustee Indemnity Insurance' in place.

Most of CfaN's funding is by way of voluntary giving and it is clear that this years support has remained strong and continual. Income in 2022 has dropped by 6% to £1,402,587. Expenditure this year included £885,252 on the advancement of the Christian Faith (a total of 63% of the income). Full details can be seen in the financial statements and the accompanying notes.

Plans for the future

We strategized to grow our partnership base by engaging with Churches more than ever before. We have been sending our armies of Evangelists that have been trained at the Bootcamp as well as Fire Camps to hold Evangelism workshops. This has been a great way to get in front of Churches and share what's happening in Africa through CfaN and gather support. We continue to grow our monthly Zoom event FUEL as a low cost way to increase the awareness of what we are doing.

The African crusades will not just continue but will increase with Evangelist Daniel Kolenda's vision for a 'Decade of Double Harvest' where in the next 10 years we plan to provide the training and equipping of an army of evangelists around the world giving an increase in the amount of African Crusades that we are able to carry out.

In relation to our trustees structure we continue to look for potential additions who can add to the already strong contributions that we have.

The report was approved for and on behalf of the trustees on 20 September 2023 and signed on its behalf by

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Opinion

We have audited the financial statements of Christ for All Nations (UK) (the 'trust') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

Based on our understanding of the charity and industry and discussions with management we identified financial reporting standards, Companies Act 2006 and Charities Act as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the Board of trustees minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M T Manley & Co Limited (Statutory Auditor)
Chartered Accountants

20 September 2023

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

M T Manley & Co Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	1,131,319	172,150	1,303,469	1,470,567
Charitable activities	4	72,235	-	72,235	4,298
Other trading activities	5	26,883	-	26,883	18,849
Total income		<u>1,230,437</u>	<u>172,150</u>	<u>1,402,587</u>	<u>1,493,714</u>
Expenditure on:					
Raising funds	6	<u>418,349</u>	<u>-</u>	<u>418,349</u>	<u>419,833</u>
Charitable activities	7	<u>1,023,450</u>	<u>172,150</u>	<u>1,195,600</u>	<u>1,094,517</u>
Total resources expended		<u>1,441,799</u>	<u>172,150</u>	<u>1,613,949</u>	<u>1,514,350</u>
Net expenditure for the year/ Net movement in funds		(211,362)	-	(211,362)	(20,636)
Fund balances at 1 January 2022		<u>547,618</u>	<u>30,782</u>	<u>578,400</u>	<u>599,035</u>
Fund balances at 31 December 2022		<u><u>336,256</u></u>	<u><u>30,782</u></u>	<u><u>367,038</u></u>	<u><u>578,399</u></u>

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	11		216,666		220,923
Current assets					
Inventories	12	68,954		42,647	
Trade and other receivables	13	50,635		25,329	
Cash at bank and in hand		97,116		338,265	
		<u>216,705</u>		<u>406,241</u>	
Current liabilities	14	(66,333)		(48,765)	
Net current assets			150,372		357,476
Total assets less current liabilities			<u>367,038</u>		<u>578,399</u>
Income funds					
Restricted funds	16		30,782		30,782
Unrestricted funds			336,256		547,617
			<u>367,038</u>		<u>578,399</u>

The financial statements were approved by the board of trustees who authorise their issue on 20 September 2023 and are signed on their behalf by:

Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(230,116)		222
Investing activities					
Purchase of property, plant and equipment		(11,033)		(3,413)	
Net cash used in investing activities			(11,033)		(3,413)
Net decrease in cash and cash equivalents			(241,149)		(3,191)
Cash and cash equivalents at beginning of year			338,265		341,456
Cash and cash equivalents at end of year			97,116		338,265

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Christ for All Nations (UK) is a charitable trust.

2.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, 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 updated through Update Bulletin 1 published on 2 February 2016), Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, and UK Generally Accepted Accounting Practice. The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 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. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting policies

(Continued)

2.5 Resources expended

Basic financial liabilities, including trade and other payables 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Any apportionments of costs are based on an appropriate split of each cost on an item by item basis as approved by the UK Director.

2.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% reducing balance
Technical equipment	25% reducing balance
Computers & office equipment	10% to 100% reducing balance
Fixtures, fittings & equipment	10% reducing balance
Motor vehicles	25% 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.

Sound systems and equipment for handling and moving such systems, which are intended for use at campaign events in Africa, are not capitalised but treated as a campaign expense in the year of purchase.

2.7 Impairment of non-current assets

At each reporting end date, the trust 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.

2.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

2.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting policies (Continued)

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	1,131,180	172,150	1,303,330	1,338,508	94,539	1,433,047
Legacies receivable	139	-	139	37,520	-	37,520
	<u>1,131,319</u>	<u>172,150</u>	<u>1,303,469</u>	<u>1,376,028</u>	<u>94,539</u>	<u>1,470,567</u>

4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Event sponsorship and ticket sales	<u>72,235</u>	<u>4,298</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Non-charitable trading activities	<u>26,883</u>	<u>18,849</u>

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Staging fundraising events	150,648	132,682
Staff costs	261,046	272,530
Fundraising and publicity	411,694	405,212
Trading costs		
Other trading activities	6,655	14,621
	418,349	419,833

7 Charitable activities

	2022	2021
	£	£
Staff costs	295,058	345,212
Depreciation and impairment	15,290	14,662
The advancement of the Christian Faith	885,252	734,643
	1,195,600	1,094,517
Share of support costs	(176,913)	(210,676)
Share of governance costs	(67,707)	(76,998)
	950,980	806,843
Analysis by fund		
Unrestricted funds	778,830	
Restricted funds	172,150	
	950,980	
For the year ended 31 December 2021		
Unrestricted funds		712,304
Restricted funds		94,539
		806,843

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Staff costs	62,422	42,624	105,046	156,785	
Depreciation	15,290	-	15,290	14,662	
Travel and accommodation costs		18,221	18,221	403	
Sundry other costs	99,201	-	99,201	109,343	
Audit fees	-	6,862	6,862	6,480	Governance
	<u>176,913</u>	<u>67,707</u>	<u>244,620</u>	<u>287,673</u>	
Analysed between Charitable activities	<u>176,913</u>	<u>67,707</u>		<u>287,673</u>	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses (2021- £Nil).

CHRIST FOR ALL NATIONS (UK)

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
UK Director	1	1
Other personnel	13	16
Total	14	17

Employment costs	2022 £	2021 £
Wages and salaries	471,783	525,578
Social security costs	48,851	50,890
Other pension costs	35,470	41,274
	556,104	617,742

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£70,000 - £80,000	1	2

Contributions totalling £5,507 (2021: £11,177) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Property, plant and equipment

	Land and buildings	Technical equipment	Computers & office equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	263,398	225,901	344,875	108,211	53,418	995,803
Additions	-	9,783	1,250	-	-	11,033
	<u>263,398</u>	<u>235,684</u>	<u>346,125</u>	<u>108,211</u>	<u>53,418</u>	<u>1,006,836</u>
At 31 December 2022	263,398	235,684	346,125	108,211	53,418	1,006,836
Depreciation						
At 1 January 2022	87,281	206,381	342,599	89,108	49,511	774,880
Depreciation charged in the year	3,522	7,326	1,555	1,910	977	15,290
	<u>90,803</u>	<u>213,707</u>	<u>344,154</u>	<u>91,018</u>	<u>50,488</u>	<u>790,170</u>
At 31 December 2022	90,803	213,707	344,154	91,018	50,488	790,170
Carrying amount						
At 31 December 2022	<u>172,595</u>	<u>21,977</u>	<u>1,971</u>	<u>17,193</u>	<u>2,930</u>	<u>216,666</u>
At 31 December 2021	<u>176,117</u>	<u>19,520</u>	<u>2,276</u>	<u>19,103</u>	<u>3,907</u>	<u>220,923</u>

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Inventories

	2022 £	2021 £
Finished goods and goods for resale	68,955	42,647

13 Trade and other receivables

Amounts falling due within one year:	2022 £	2021 £
Prepayments and accrued income	50,635	25,330

14 Current liabilities

	2022 £	2021 £
Other taxation and social security	11,425	20,075
Trade payables	43,632	16,299
Other payables	2,956	5,911
Accruals and deferred income	8,320	6,480
	66,333	48,765

15 Retirement benefit schemes

Defined contribution schemes

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £35,470 (2021 - £41,274).

16 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 £	Movement in funds		Balance at 31 December 2022 £
		Incoming resources £	Resources expended £	
Campaigns	-	172,150	(172,150)	-
Screens	30,782	-	-	30,782
	30,782	172,150	(172,150)	30,782

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Property, plant and equipment	216,666	-	216,666
Current assets/(liabilities)	119,590	30,782	150,372
	<u>336,256</u>	<u>30,782</u>	<u>367,038</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).
There are no amounts owed to/from related parties at the year end.

19 Analysis of changes in net funds

The trust had no debt during the year.

20 Cash generated from operations

	2022 £	2021 £
Deficit for the year	(211,362)	(20,636)
Adjustments for:		
Depreciation and impairment of property, plant and equipment	15,290	14,662
Movements in working capital:		
(Increase)/decrease in inventories	(26,307)	655
(Increase) in trade and other receivables	(25,305)	(10,284)
Increase in trade and other payables	17,568	15,825
Cash (absorbed by)/generated from operations	<u>(230,116)</u>	<u>222</u>

CHRIST FOR ALL NATIONS (U.K.)

England & Wales - Charity number 327522

Accounts

CHRIST FOR ALL NATIONS (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHRIST FOR ALL NATIONS (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Reverend D Kolenda
Reverend P van den Berg
Reverend I Pettie
Reverend R Benson
Reverend S Uppal
Reverend J Mitchell

Charity number 327522

Principal address Highway House
250 Coombs Road
Halesowen
West Midlands
B62 8AA

Auditors M T Manley & Co Limited
696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Bankers TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Lloyds Bank plc
25 Gresham Street
LONDON
EC2V 7HN

Solicitors Pearcelegal Limited
2 The Square
Solihull
West Midlands
B91 3RB

CHRIST FOR ALL NATIONS (UK)

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CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the trust's governing deed, the Charities Act 2011 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 2015)"

Structure, governance and management

The trust was established by a charitable trust deed on 24 June 1987, and registered as a charity with the Charity Commissioners under the above name.

The trustees who served during the year were:

Reverend D Kolenda
Reverend P van den Berg
Reverend I Pettie
Reverend R Benson
Reverend S Uppal
Reverend J Mitchell

New trustees are recognised and appointed by the current board of trustees in recognition of their contribution and value to the charity. The board collectively, on an ongoing basis, reviews its trustees. The board is in regular communication with each other and with the chairman and vice-chairman on all matters concerning the charity. The trustees share major decisions that are noted in the minutes of the annual general meetings, and when required consult with a specialist charity solicitor. These decisions are passed to the UK Director, Mr L. Cartwright, and his staff for day to day execution.

Because new trustees are appointed from the ranks of those who are already familiar with the charity's objectives, methods and systems, little formal induction or training is required upon their appointment.

The trust currently employs the following 16 staff (13 full-time and 3 part-time):

- UK Director
- Finance Manager
- Marketing Manager
- Events Manager
- Operations Manager
- Operations assistant
- 2 Finance assistants
- 2 Relationship Directors
- Communications co-ordinator
- Marketing assistant
- 3 Administration assistants
- Cleaner

The trust is affiliated to:

- Christus Fur Alle Nationen EV in Frankfurt, Germany
- Christ for All Nations in Florida, USA
- Christ for All Nations in London, Ontario, Canada
- Christ for All Nations in Parklands, South Africa
- Christ for All Nations, Singapore
- Christ for All Nations in Lagos, Nigeria
- Christ for All Nations, Queensland, Australia
- Christ for All Nations, Hong Kong
- Christ for All Nations, Brazil

All of which are operated under similar systems and objectives, and linked by a Global Cooperation Agreement.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Public Benefit

The trustees have had regard to the Charities Commission statement on public benefit. In this respect we see many lives changed when the Christian message is proclaimed and people take it on board. When communities and areas in Africa live out Christian values and ethos we have often heard reports of reduced crime and how living and life has materially improved. Communities are formed and strengthened and many people benefit from having been involved with Christ for all Nations.

We teach and equip people to help them develop personally in their own faith.

Objectives and activities

The objectives of the Christ for all Nations trust are the advancement of the Christian Faith, the worship of God, the relief of persons in need, hardship, distress or who are aged or sick.

Primarily we carry out evangelistic campaigns in Africa.

Fundraising for evangelistic campaigns in Africa is vitally important to the charity, and the trustees take their duties and responsibilities in this respect very seriously. To this end the charity complies with the Code of Fundraising Practice issued by the Fundraising Regulator. All of our fundraising is conducted by our own staff under the guidance and control of the UK Director, and systems are in place to ensure that all mailing and e-mail communications are approved and signed off before release. To protect donors, anyone may request removal from our mailing list at any time and in any event will be removed after two months of not responding. We have received no complaints to date about our fundraising activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Review of year

A great year for Christ for all Nations with all its challenges. We would like to express our sincere thanks to all those who continue to pray with us and for us and stand financially in these incredible days of Harvest.

The charity participated in 3 major gospel campaigns throughout the year of 2021. 2 of them were held in the nation of Tanzania and 1 in Nigeria. Christ for all Nations has been instrumental in reaching over 84 million people with the Gospel in its 40 years of existence.

We are grateful to all staff members who have served during this season. The hard work from every member culminates in a good result. Many of our team go the extra mile in their responsibilities and duties and this helps us to propel forward and achieve great things.

We continue to remember and celebrate evangelist Reinhard Bonnke who passed away in December 2019.

Achievements and performance

Monthly Partner programme has continued year on year and currently we have over 2300 people regularly contributing on a monthly basis. This enables people to regularly support the charity from a financial perspective.

Since covid we began a monthly event for Staff and Supporters called Fuel. This has at times gathered over 400 people for inspirational teaching and continued communication about our outreaches in Africa and across the world.

A new venture that has proved very fruitful in terms of building Church relationships and growing a new younger demographic of partner are Fire Camps. These are 10 day evangelistic training courses that include working with local churches and doing outreach and tend to end with a crusade. Its part of the vision of Daniel Kolenda to see evangelists raised up across the globe to see a multiplying of evangelism.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The trustees consider the financial situation of the charity to be satisfactory.

We have sufficient 'Trustee Indemnity Insurance' in place.

Most of CfaN's funding is by way of voluntary giving and it is clear that this years support has remained strong and continual. Income in 2021 rose by 15% to £1,493,714. Expenditure this year included £806,843 on overseas campaigns and a further £287,674 on other charitable activities, (a total of 73% of the income). Full details can be seen in the financial statements and the accompanying notes.

Plans for the future

We see the continued growth of partner Zoom events as a low cost way to increase the awareness of what we are doing. This also combines with the Fire Camps and we have had an increased opportunity to carry out evangelism training with churches that has proved fruitful.

The African crusades will not just continue but will increase with Evangelist Daniel Kolenda's vision for a 'Decade of Double Harvest' where in the next 10 years we plan to provide the training and equipping of an army of evangelists around the world giving an increase in the amount of African Crusades that we are able to carry out.

In relation to our trustees structure we continue to look for potential additions who can add to the already strong contributions that we have.

The report was approved for and on behalf of the trustees on 25/10/2022 and signed on its behalf by



Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Opinion

We have audited the financial statements of Christ for All Nations (UK) (the 'trust') for the year ended 31 December 2021 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

Based on our understanding of the charity and industry and discussions with management we identified financial reporting standards, Companies Act 2006 and Charities Act as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the Board of trustees minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M T Manley & Co Ltd

Graham Collins (Senior Statutory Auditor)
M T Manley & Co Limited (Statutory Auditor)
Chartered Accountants

25.10.22
.....

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

M T Manley & Co Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	1,376,028	94,539	1,470,567	1,266,946
Charitable activities	4	4,298	-	4,298	12,188
Other trading activities	5	18,849	-	18,849	16,677
Total income		1,399,175	94,539	1,493,714	1,295,811
Expenditure on:					
Raising funds	6	419,833	-	419,833	391,000
Charitable activities	7	999,978	94,539	1,094,517	898,884
Total resources expended		1,419,811	94,539	1,514,350	1,289,884
Net (outgoing)/incoming resources before transfers		(20,636)	-	(20,636)	5,927
Charitable activities transfers between funds		277,577	(277,577)	-	-
Net income/(expenditure) for the year/ Net movement in funds		256,941	(277,577)	(20,636)	5,927
Fund balances at 1 January 2021		290,676	308,359	599,035	593,107
Fund balances at 31 December 2021		547,617	30,782	578,399	599,034

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	11		220,923		232,172
Current assets					
Inventories	12	42,646		43,300	
Trade and other receivables	13	25,330		15,045	
Cash at bank and in hand		338,265		341,457	
		<u>406,241</u>		<u>399,802</u>	
Current liabilities	14	(48,765)		(32,940)	
Net current assets			357,476		366,862
Total assets less current liabilities			<u>578,399</u>		<u>599,034</u>
Income funds					
Restricted funds	16		30,782		308,359
Unrestricted funds			547,617		290,675
			<u>578,399</u>		<u>599,034</u>

The financial statements were approved by the board of trustees who authorise their issue on 25/10/2022 and are signed on their behalf by:


Reverend R Benson
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		221		(8,409)
Investing activities					
Purchase of property, plant and equipment		(3,413)		(955)	
Net cash used in investing activities			(3,413)		(955)
Net decrease in cash and cash equivalents			(3,192)		(9,364)
Cash and cash equivalents at beginning of year			341,457		350,821
Cash and cash equivalents at end of year			338,265		341,457

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Christ for All Nations (UK) is a charitable trust.

2.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, 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 updated through Update Bulletin 1 published on 2 February 2016), Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, and UK Generally Accepted Accounting Practice. The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 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. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the trust 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 trust 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.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust 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.

2.5 Resources expended

Basic financial liabilities, including trade and other payables 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Any apportionments of costs are based on an appropriate split of each cost on an item by item basis as approved by the UK Director.

2.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% reducing balance
Technical equipment	25% reducing balance
Computers & office equipment	10% to 100% reducing balance
Fixtures, fittings & equipment	10% reducing balance
Motor vehicles	25% 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.

Sound systems and equipment for handling and moving such systems, which are intended for use at campaign events in Africa, are not capitalised but treated as a campaign expense in the year of purchase.

2.7 Impairment of non-current assets

At each reporting end date, the trust 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.

2.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies (Continued)

2.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	1,338,508	94,539	1,433,047	1,024,565	140,293	1,164,858
Legacies receivable	37,520	-	37,520	102,088	-	102,088
	<u>1,376,028</u>	<u>94,539</u>	<u>1,470,567</u>	<u>1,126,653</u>	<u>140,293</u>	<u>1,266,946</u>

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Event sponsorship and ticket sales	<u>4,298</u>	<u>12,188</u>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Non-charitable trading activities	<u>18,849</u>	<u>16,677</u>

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising and publicity		
Staging fundraising events	132,682	122,577
Staff costs	272,530	251,096
Fundraising and publicity	405,212	373,673
Trading costs		
Other trading activities	14,621	17,327
	419,833	391,000

7 Charitable activities

	2021	2020
	£	£
Staff costs	345,212	333,191
Depreciation and impairment	14,662	16,868
The advancement of the Christian Faith	734,643	548,825
	1,094,517	898,884
Share of support costs	210,676	264,249
Share of governance costs	76,998	72,093
	806,843	562,542
Analysis by fund		
Unrestricted funds	712,304	
Restricted funds	94,539	
	806,843	
For the year ended 31 December 2020		
Unrestricted funds		562,542
		562,542

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	86,671	70,114	156,785	150,889	
Depreciation	14,662	-	14,662	16,868	
Travel and accommodation costs		404	404	1,580	
Sundry other costs	109,343	-	109,343	160,645	
Audit fees	-	6,480	6,480	6,360	Governance
	<u>210,676</u>	<u>76,998</u>	<u>287,674</u>	<u>336,342</u>	
Analysed between Charitable activities	<u>210,676</u>	<u>76,998</u>		<u>336,342</u>	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses (2020- £Nil).

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
UK Director	1	1
Other personnel	16	16
Total	17	17

Employment costs	2021 £	2020 £
Wages and salaries	525,578	489,116
Social security costs	50,890	45,455
Other pension costs	41,274	49,716
	617,742	584,287

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	-	1
£70,000 - £80,000	2	1

Contributions totalling £11,177 (2020: £12,504) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Property, plant and equipment

	Land and buildings	Technical equipment	Computers & office equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2021	263,398	225,901	341,462	108,211	53,418	992,390
Additions	-	-	3,413	-	-	3,413
	<u>263,398</u>	<u>225,901</u>	<u>344,875</u>	<u>108,211</u>	<u>53,418</u>	<u>995,803</u>
At 31 December 2021	263,398	225,901	344,875	108,211	53,418	995,803
	<u>263,398</u>	<u>225,901</u>	<u>344,875</u>	<u>108,211</u>	<u>53,418</u>	<u>995,803</u>
Depreciation						
At 1 January 2021	83,687	199,875	341,462	86,986	48,208	760,218
Depreciation charged in the year	3,594	6,506	1,137	2,122	1,303	14,662
	<u>87,281</u>	<u>206,381</u>	<u>342,599</u>	<u>89,108</u>	<u>49,511</u>	<u>774,880</u>
At 31 December 2021	87,281	206,381	342,599	89,108	49,511	774,880
	<u>87,281</u>	<u>206,381</u>	<u>342,599</u>	<u>89,108</u>	<u>49,511</u>	<u>774,880</u>
Carrying amount						
At 31 December 2021	176,117	19,520	2,276	19,103	3,907	220,923
	<u>176,117</u>	<u>19,520</u>	<u>2,276</u>	<u>19,103</u>	<u>3,907</u>	<u>220,923</u>
At 31 December 2020	179,711	26,026	-	21,225	5,210	232,172
	<u>179,711</u>	<u>26,026</u>	<u>-</u>	<u>21,225</u>	<u>5,210</u>	<u>232,172</u>

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Inventories

	2021 £	2020 £
Finished goods and goods for resale	42,647	43,300

13 Trade and other receivables

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	25,330	15,046

14 Current liabilities

	2021 £	2020 £
Other taxation and social security	20,075	21,033
Trade payables	16,299	1,284
Other payables	5,911	4,143
Accruals and deferred income	6,480	6,480
	48,765	32,940

15 Retirement benefit schemes

Defined contribution schemes

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £41,274 (2020 - £49,716).

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 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	Movement in funds		Balance at 31 December 2021
	£	Incoming resources £	Resources expended £	£
Audio/Visual Systems	36,238	-	(36,238)	-
Campaigns	241,339	94,539	(335,878)	-
Screens	30,782	-	-	30,782
	<u>308,359</u>	<u>94,539</u>	<u>(372,116)</u>	<u>30,782</u>

Resources expended of £372,116 include £94,539 of campaign expenses incurred in the year and payable from restricted funds received in the year, and £277,577 of campaign expenses incurred in 2019 and 2020 that should have been paid from restricted funds received.

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Property, plant and equipment	220,923	-	220,923
Current assets/(liabilities)	326,694	30,782	357,476
	<u>547,617</u>	<u>30,782</u>	<u>578,399</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).
There are no amounts owed to/from related parties at the year end.

19 Analysis of changes in net funds

The trust had no debt during the year.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

20	Cash generated from operations	2021 £	2020 £
	(Deficit)/surplus for the year	(20,636)	5,927
	Adjustments for:		
	Depreciation and impairment of property, plant and equipment	14,662	16,868
	Movements in working capital:		
	Decrease/(increase) in inventories	655	(5,248)
	(Increase)/decrease in trade and other receivables	(10,285)	14,172
	Increase/(decrease) in trade and other payables	15,825	(40,128)
	Cash generated from/(absorbed by) operations	<u>221</u>	<u>(8,409)</u>

Accounts

CHRIST FOR ALL NATIONS (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

CHRIST FOR ALL NATIONS (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Reverend D Kolenda
Reverend P van den Berg
Reverend I Pettie
Reverend R Benson
Reverend S Uppal
Reverend J Mitchell

Charity number 327522

Principal address

Highway House
250 Coombs Road
Halesowen
West Midlands
B62 8AA

Auditors

M T Manley & Co Limited
696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Bankers

TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Lloyds Bank plc
25 Gresham Street
LONDON
EC2V 7HN

Solicitors

Pearcelegal Limited
2 The Square
Solihull
West Midlands
B91 3RB

CHRIST FOR ALL NATIONS (UK)

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CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's governing deed, the Charities Act 2011 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 2015)"

Structure, governance and management

The trust was established by a charitable trust deed on 24 June 1987, and registered as a charity with the Charity Commissioners under the above name.

The trustees who served during the year were:

Reverend D Kolenda
Reverend P van den Berg
Reverend I Pettie
Reverend R Benson
Reverend S Uppal
Reverend J Mitchell (appointed 1 August 2020)

New trustees are recognised and appointed by the current board of trustees in recognition of their contribution and value to the charity. The board collectively, on an ongoing basis, reviews its trustees. The board is in regular communication with each other and with the chairman and vice-chairman on all matters concerning the charity. The trustees share major decisions that are noted in the minutes of the annual general meetings, and when required consult with a specialist charity solicitor. These decisions are passed to the UK Director, Mr L. Cartwright, and his staff for day to day execution.

Because new trustees are appointed from the ranks of those who are already familiar with the charity's objectives, methods and systems, little formal induction or training is required upon their appointment.

The trust currently employs the following 16 staff (13 full-time and 3 part-time):

- UK Director
- Finance Director
- Marketing Manager
- Events Manager
- Operations Manager
- Operations assistant
- 2 Finance assistants
- 2 Relationship Directors
- Communications co-ordinator
- Marketing assistant
- 3 Administration assistants
- Cleaner

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trust is affiliated to:

- Christus Fur Alle Nationen EV in Frankfurt, Germany
- Christ for All Nations in Florida, USA
- Christ for All Nations in London, Ontario, Canada
- Christ for All Nations in Parklands, South Africa
- Christ for All Nations, Singapore
- Christ for All Nations in Lagos, Nigeria
- Christ for All Nations, Queensland, Australia
- Christ for All Nations, Hong Kong
- Christ for All Nations, Brazil

All of which are operated under similar systems and objectives, and linked by a Global Cooperation Agreement.

Public Benefit

The trustees have had regard to the Charities Commission statement on public benefit. In this respect we see many lives changed when the Christian message is proclaimed and people take it on board. When communities and areas in Africa live out Christian values and ethos we have often heard reports of reduced crime and how living and life has materially improved. Communities are formed and strengthened and many people benefit from having been involved with Christ for all Nations.

We teach and equip people to help them develop personally in their own faith.

Objectives and activities

The objectives of the Christ for all Nations trust are the advancement of the Christian Faith, the worship of God, the relief of persons in need, hardship, distress or who are aged or sick.

Primarily we carry out evangelistic campaigns in Africa.

Fundraising for evangelistic campaigns in Africa is vitally important to the charity, and the trustees take their duties and responsibilities in this respect very seriously. To this end the charity complies with the Code of Fundraising Practice issued by the Fundraising Regulator. All of our fundraising is conducted by our own staff under the guidance and control of the UK Director, and systems are in place to ensure that all mailing and e-mail communications are approved and signed off before release. To protect donors, anyone may request removal from our mailing list at any time and in any event will be removed after two months of not responding. We have received no complaints to date about our fundraising activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Review of year

Christ for all Nations has had continual growth in the most unprecedented of years. We would like to express our sincere thanks to all those who continue to pray with us and for us and stand financially in these incredible days of Harvest.

With the outbreak of COVID 19 the ability of the charity to continue its participation in major gospel campaigns was challenged but the charity still was able to host February 2020 Gospel campaign in Nigeria and then the first of a new style of campaign in Tanzania in November called the decapolis. This new strategy is part of Evangelist Daniel Kolendas vision to reach double the number of people Christ For All Nations has since its inception in just the next 10 years. It involves running training Bootcamps from Christ For All Nations Orlando office to train and equip teams of evangelists so that multiple campaigns can occur at the same time in one country or even city. Christ For All Nations has been instrumental in reaching over 80 million people with the Gospel in its 40 years of existence.

We are grateful to all staff members who have served during this season. The hard work from every member culminates in a good result. Many of our team go the extra mile in their responsibilities and duties and this helps us to propel forward and achieve great things.

2019 ended sadly for us and the whole of the Christian Church as we have lost the founder of CFAN the great evangelist Reinhard Bonnke who passed away in December 2019. It has given us great cause to celebrate his life and increase our passions for his legacy that is to reach the world with the Gospel of Jesus Christ.

Achievements and performance

With the global pandemic we haven't been able to host any live events in 2020 but we have managed to host monthly partner zoom events that have proved effective.

With many staff working from home through 2020 we have been able to really focus on phone call campaigns making special efforts with our monthly partners who financially support us. This effort has been rewarded with a boost in our overall Monthly Ministry Partners to over 2200 and makes up a large part of our income giving us a good level of assurance to be able to plan and strategize the use of the funds to maximise their effect.

Financial review

The trustees consider the financial situation of the charity to be satisfactory although we have reviewed our current reserves policy and have decided to increase it from £150k to £200k which is what it now stands at.

We have sufficient 'Trustee Indemnity Insurance' in place.

Most of CfaN's funding is by way of voluntary giving and it is clear that this years support has remained strong and continual. Despite the potential effects of the pandemic income in 2020 actually rose by nearly 10% to £1,295,812. Expenditure this year included £548,826 on overseas campaigns and a further £350,059 on other activities. (A total of 69% of the income). Full details can be seen in the financial statements and the accompanying notes.

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for the future

With the country moving from out of lockdowns due to Covid19 the usual activities for us of hosting events in 2022 can return.

We will though maintain the lessons learned from the increase call campaigns and continue to support our partners and grow grassroots giving.

Daniel Kolenda had a vision for increasing the spread of the Gospel message prior to the outbreak by the recruiting and training of many more evangelists who on the ground in Africa would carry out many more smaller scale outreaches prior to a crusade. This will continue to help Christ For All Nations reach more of Africa even as we continue to manage the current pandemic situation.

We have this year had a change to our trustees structure with the addition of Reverend John Mitchell.

The report was approved for and on behalf of the trustees on
by

and signed on its behalf

Reverend S Uppal
Trustee

CHRIST FOR ALL NATIONS (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Opinion

We have audited the financial statements of Christ for All Nations (UK) (the 'trust') for the year ended 31 December 2020 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

Based on our understanding of the charity and industry and discussions with management we identified financial reporting standards, Companies Act 2006 and Charities Act as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the Board of trustees minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

CHRIST FOR ALL NATIONS (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHRIST FOR ALL NATIONS (UK)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Graham Collins (Senior Statutory Auditor)
M T Manley & Co Limited (Statutory Auditor)
Chartered Accountants

.....

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

M T Manley & Co Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies	3	1,126,653	140,293	1,266,946	1,124,417
Charitable activities	4	12,188	-	12,188	31,548
Other trading activities	5	16,251	-	16,251	22,879
Other income	6	427	-	427	3,510
Total income and endowments		1,155,519	140,293	1,295,812	1,182,354
Expenditure on:					
Raising funds	7	391,000	-	391,000	486,832
Charitable activities	8	898,885	-	898,885	877,599
Total resources expended		1,289,885	-	1,289,885	1,364,431
Net (expenditure)/income for the year/ Net movement in funds		(134,366)	140,293	5,927	(182,077)
Fund balances at 1 January 2020		425,041	168,066	593,107	775,248
Fund balances at 31 December 2020		290,675	308,359	599,034	593,171

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Property, plant and equipment	12		232,172		248,085
Current assets					
Inventories	13	43,299		38,116	
Trade and other receivables	14	15,046		29,217	
Cash at bank and in hand		341,457		350,821	
		<u>399,802</u>		<u>418,154</u>	
Current liabilities	16	(32,940)		(73,068)	
Net current assets			366,862		345,086
Total assets less current liabilities			<u>599,034</u>		<u>593,171</u>
Income funds					
Restricted funds	18		308,359		168,066
Unrestricted funds			290,675		425,105
			<u>599,034</u>		<u>593,171</u>

The financial statements were approved by the board of trustees who authorise their issue on
and are signed on their behalf by:

.....
Reverend S Uppal
Trustee

CHRIST FOR ALL NATIONS (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(8,409)		(112,729)
Investing activities					
Purchase of property, plant and equipment		(955)		(6,236)	
Net cash used in investing activities			(955)		(6,236)
Net decrease in cash and cash equivalents			(9,364)		(118,965)
Cash and cash equivalents at beginning of year			350,821		469,786
Cash and cash equivalents at end of year			341,457		350,821

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Christ for All Nations (UK) is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, 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 updated through Update Bulletin 1 published on 2 February 2016), Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, and UK Generally Accepted Accounting Practice. The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. 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. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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.

1.5 Resources expended

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities, including trade and other payables 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Any apportionments of costs are based on an appropriate split of each cost on an item by item basis as approved by the UK Director.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% reducing balance
Technical equipment	25% reducing balance
Computers & office equipment	10% to 100% reducing balance
Fixtures, fittings & equipment	10% reducing balance
Motor vehicles	25% 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.

Sound systems and equipment for handling and moving such systems, which are intended for use at campaign events in Africa, are not capitalised but treated as a campaign expense in the year of purchase.

1.7 Impairment of non-current assets

At each reporting end date, the trust reviews the carrying amounts of its tangible and intangible 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.

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHRIST FOR ALL NATIONS (UK)

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

1 Accounting policies (Continued)

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	1,024,565	140,293	1,164,858	914,786	137,284	1,052,070
Legacies receivable	102,088	-	102,088	72,347	-	72,347
	<u>1,126,653</u>	<u>140,293</u>	<u>1,266,946</u>	<u>987,133</u>	<u>137,284</u>	<u>1,124,417</u>

4 Charitable activities

	Unrestricted funds 2020	Unrestricted funds 2019
	£	£
Event sponsorship and ticket sales	<u>12,188</u>	<u>31,548</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Non-charitable trading activities	<u>16,251</u>	<u>22,879</u>

CHRIST FOR ALL NATIONS (UK)

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

6 Other income

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Other income	427	3,510

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Fundraising and publicity		
Staging fundraising events	122,577	212,031
Staff costs	251,096	246,206
	<u>373,673</u>	<u>458,237</u>
Fundraising and publicity		
Trading costs		
Other trading activities	17,327	28,595
	<u>391,000</u>	<u>486,832</u>

CHRIST FOR ALL NATIONS (UK)

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

8 Charitable activities

	2020 £	2019 £
Staff costs	333,191	311,508
Depreciation and impairment	16,868	25,303
The advancement of the Christian Faith	548,826	540,788
	<u>898,885</u>	<u>877,599</u>
Share of support costs	264,249	255,423
Share of governance costs	88,376	84,264
	<u>546,260</u>	<u>537,912</u>
Analysis by fund		
Unrestricted funds	546,260	
	<u>546,260</u>	
For the year ended 31 December 2019		
Unrestricted funds		537,912
		<u>537,912</u>

9 Support costs

	Support costs £	Governance costs £	2020 £	2019 £	Basis of allocation
Staff costs	86,736	64,153	150,889	136,351	
Depreciation	16,868	-	16,868	25,303	
Travel and accommodation costs		17,863	17,863	17,864	
Sundry other costs	160,645	-	160,645	153,329	
Audit fees	-	6,360	6,360	6,840	Governance
	<u>264,249</u>	<u>88,376</u>	<u>339,686</u>	<u>339,687</u>	
Analysed between Charitable activities	<u>264,249</u>	<u>77,297</u>		<u>339,687</u>	

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses (2019- £Nil).

CHRIST FOR ALL NATIONS (UK)

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

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
UK Director	1	1
Other personnel	16	16
Total	17	17

Employment costs

	2020 £	2019 £
Wages and salaries	489,116	466,177
Social security costs	45,455	45,774
Other pension costs	49,716	45,763
	584,287	557,714

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£60,000 - £70,000	1	1
£70,000 - £80,000	1	1

Contributions totalling £12,504 (2019: £12,504) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Property, plant and equipment

	Land and buildings	Technical equipment	Computers & office equipment	Fixtures, Motor vehicles fittings & equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2020	263,398	225,901	341,033	107,685	991,435
Additions	-	-	429	526	955
	<u>263,398</u>	<u>225,901</u>	<u>341,462</u>	<u>108,211</u>	<u>992,390</u>
At 31 December 2020	263,398	225,901	341,462	108,211	992,390
	<u>263,398</u>	<u>225,901</u>	<u>341,462</u>	<u>108,211</u>	<u>992,390</u>
Depreciation					
At 1 January 2020	80,019	191,199	341,033	84,628	743,350
Depreciation charged in the year	3,668	8,676	429	2,358	16,868
	<u>83,687</u>	<u>199,875</u>	<u>341,462</u>	<u>86,986</u>	<u>760,218</u>
At 31 December 2020	83,687	199,875	341,462	86,986	760,218
	<u>83,687</u>	<u>199,875</u>	<u>341,462</u>	<u>86,986</u>	<u>760,218</u>
Carrying amount					
At 31 December 2020	179,711	26,026	-	21,225	232,172
	<u>179,711</u>	<u>26,026</u>	<u>-</u>	<u>21,225</u>	<u>232,172</u>
At 31 December 2019	183,379	34,702	-	23,057	248,085
	<u>183,379</u>	<u>34,702</u>	<u>-</u>	<u>23,057</u>	<u>248,085</u>

CHRIST FOR ALL NATIONS (UK)

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

13 Inventories

	2020 £	2019 £
Finished goods and goods for resale	43,300	38,116

14 Trade and other receivables

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments and accrued income	15,046	29,218

15 Finance lease commitments

Future minimum lease payments due under finance leases:

	2020 £	2019 £
Within one year	10,080	15,023
Within two and five years	1,584	19,776
	11,664	34,799

16 Current liabilities

	2020 £	2019 £
Other taxation and social security	21,033	27,145
Trade payables	1,284	31,157
Other payables	4,143	8,286
Accruals and deferred income	6,480	6,480
	32,940	73,068

17 Retirement benefit schemes

Defined contribution schemes

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £49,716 (2019 - £45,763).

CHRIST FOR ALL NATIONS (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 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	Movement in funds		Balance at 31 December 2020
	£	Incoming resources	Resources expended	£
Audio/Visual Systems	33,538	2,700	-	36,238
Campaigns	103,746	137,593	-	241,339
Screens	30,782	-	-	30,782
	<u>168,066</u>	<u>140,293</u>	<u>-</u>	<u>308,359</u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Property, plant and equipment	232,172	-	232,172
Current assets/(liabilities)	58,503	308,359	366,862
	<u>290,675</u>	<u>308,359</u>	<u>599,034</u>

20 Related party transactions

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

The following amounts were outstanding at the reporting end date:

Amounts owed to related parties	
2020	2019
£	£
-	-
<u>-</u>	<u>-</u>

CHRIST FOR ALL NATIONS (UK)

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

21	Cash generated from operations	2020 £	2019 £
	Surplus/(deficit) for the year	5,927	(182,077)
	Adjustments for:		
	Depreciation and impairment of property, plant and equipment	16,868	25,303
	Movements in working capital:		
	(Increase) in inventories	(5,247)	(5,629)
	Decrease in trade and other receivables	14,171	40,743
	(Decrease)/increase in trade and other payables	(40,128)	8,931
	Cash absorbed by operations	(8,409)	(112,729)
22	Analysis of changes in net funds		
	The trust had no debt during the year.		