

Charity registration number 327522

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 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 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
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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		<u>1,399,175</u>	<u>94,539</u>	<u>1,493,714</u>	<u>1,295,811</u>
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		<u>1,419,811</u>	<u>94,539</u>	<u>1,514,350</u>	<u>1,289,884</u>
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		<u>256,941</u>	<u>(277,577)</u>	<u>(20,636)</u>	<u>5,927</u>
Fund balances at 1 January 2021		290,676	308,359	599,035	593,107
Fund balances at 31 December 2021		<u><u>547,617</u></u>	<u><u>30,782</u></u>	<u><u>578,399</u></u>	<u><u>599,034</u></u>


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	
Current liabilities	14	406,241		399,802	
		(48,765)		(32,940)	
Net current assets			357,476		366,862
Total assets less current liabilities			578,399		599,034
Income funds					
Restricted funds	16		30,782		308,359
Unrestricted funds			547,617		290,675
			578,399		599,034

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			<u>338,265</u>		<u>341,457</u>

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	Unrestricted funds
	2021	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
	<u>405,212</u>	<u>373,673</u>
Fundraising and publicity		
Trading costs		
Other trading activities	14,621	17,327
	<u>419,833</u>	<u>391,000</u>

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
	<u>1,094,517</u>	<u>898,884</u>
Share of support costs	210,676	264,249
Share of governance costs	76,998	72,093
	<u>806,843</u>	<u>562,542</u>
Analysis by fund		
Unrestricted funds	712,304	
Restricted funds	94,539	
	<u>806,843</u>	
For the year ended 31 December 2020		
Unrestricted funds		562,542
		<u>562,542</u>

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	2020
	Number	Number
UK Director	1	1
Other personnel	16	16
	<hr/>	<hr/>
Total	17	17
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	617,742	584,287
	<hr/> <hr/>	<hr/> <hr/>

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

	2021	2020
	Number	Number
£60,000 - £70,000	-	1
£70,000 - £80,000	2	1
	<hr/>	<hr/>

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
At 31 December 2021	263,398	225,901	344,875	108,211	53,418	995,803
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
At 31 December 2021	87,281	206,381	342,599	89,108	49,511	774,880
Carrying amount						
At 31 December 2021	176,117	19,520	2,276	19,103	3,907	220,923
At 31 December 2020	179,711	26,026	-	21,225	5,210	232,172

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
	<u>42,647</u>	<u>43,300</u>

13 Trade and other receivables

	2021	2020
	£	£

Amounts falling due within one year:

Prepayments and accrued income	25,330	15,046
	<u>25,330</u>	<u>15,046</u>

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
	<u>48,765</u>	<u>32,940</u>

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>