

Charity registration number 327522

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 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 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

		2023		2022	
	Notes	£	£	£	£
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	41,046	35,470
	<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	336,256	1,327,548	(1,259,593)	404,211
	<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	547,617	1,230,437	(1,441,799)	336,255
	<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>
	<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 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>