

Charity registration number 327522

**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

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**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

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# CHRIST FOR ALL NATIONS (UK)

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# CHRIST FOR ALL NATIONS (UK)

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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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**

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### 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.

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# **CHRIST FOR ALL NATIONS (UK)**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **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***

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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)

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#### **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)

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#### **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)

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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](http://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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>1,762,447</b>	<b>182,766</b>	<b>1,945,213</b>	<b>1,327,548</b>	<b>62,606</b>	<b>1,390,154</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>1,760,889</b>	<b>182,766</b>	<b>1,943,655</b>	<b>1,259,593</b>	<b>62,606</b>	<b>1,322,199</b>
<b>Net income and movement in funds</b>		<b>1,558</b>	<b>-</b>	<b>1,558</b>	<b>67,955</b>	<b>-</b>	<b>67,955</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		404,211	30,782	434,993	336,256	30,782	367,038
<b>Fund balances at 31 December 2024</b>		<b>405,769</b>	<b>30,782</b>	<b>436,551</b>	<b>404,211</b>	<b>30,782</b>	<b>434,993</b>

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

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	13		199,016		203,298
<b>Current assets</b>					
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	
<b>Current liabilities</b>	16	(29,377)		(28,129)	
<b>Net current assets</b>			237,535		231,695
<b>Total assets less current liabilities</b>			436,551		434,993
<b>Net assets excluding pension liability</b>			436,551		434,993
			=====		=====
<b>The funds of the trust</b>					
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

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

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# CHRIST FOR ALL NATIONS (UK)

## STATEMENT OF CASH FLOWS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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

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

### 8 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
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>
<b>Analysis by fund</b>		
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
	<u>7,800</u>	<u>13,368</u>

# 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
	£	£	£	£	£	£
<b>Cost</b>						
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
<b>Depreciation and impairment</b>						
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
<b>Carrying amount</b>						
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
	<u>22,877</u>	<u>27,809</u>

#### 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
	<u>29,377</u>	<u>28,129</u>

#### 17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	45,016	41,046
	<u>45,016</u>	<u>41,046</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 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	404,211	1,762,447	(1,760,889)	405,769
	<u>404,211</u>	<u>1,762,447</u>	<u>(1,760,889)</u>	<u>405,769</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
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>

# 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>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
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 £
<b>At 31 December 2024:</b>			
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 £
<b>At 31 December 2023:</b>			
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

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### 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
	£	£

	=====	=====
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### 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)
<b>Cash generated from operations</b>	<b>12,402</b>	<b>45,975</b>