Charity registration number: 327522

CHRIST FOR ALL NATIONS (UK)
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Christ For All Nations (UK)
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Christ For All Nations (UK)
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr R Benson - Chair Mr O Raper Rev D Mitchell Rev P Van Den Berg Rev D Kolenda
Charity Number	327522
Accountants	M T Manley & Co Limited 696 Yardley Wood Rd Birmingham B13 0HY

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

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.

Significant Activities

This has been a great year for Christ for all Nations as we move past celebrating 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 2025 we reached 98 Nations and saw over 9 million Salvations during 37,129 Gospel Campaigns and outreaches.

In 2024 we celebrated turning 50 by holding 50 large crusades across Africa from Cape town to Cairo. What is amazing in 2025 we have actually reached millions more 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.

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.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

We continue to grow our Monthly Partnership and have over 2,400 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 4 in 2025, equipping over 130 UK based evangelists.

We have also built on our 1-2-1 evangelism workshops and held 76 workshops across the UK equipping over 1,000 Christians with simple tools to help them step out and share the Gospel.

Financial Review

Financial Position

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 2025 has dropped from the £1,945,213 raised in 2024 to £1,371,474. This is mostly due to 2024 being remarkably high as we celebrated our 50th with 50 crusades across Africa. Full details can be seen in the financial statements and the accompanying notes.

Future Developments

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 2026.

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

Structure, Governance and Management

Trustee Selection Methods

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.

Organisational Structure

The trust currently employs the following 17 staff (12 full-time and 5 part-time):

- UK Director
- Office Manager
- Operations Manager
- Finance Manager
- IT Manager
- Marketing/Graphic Design Assistant
- Warehouse and fulfilment Manager
- Warehouse and fulfilment Assistant
- Volunteer Coordinator
- 2 Finance Assistants
- 2 Relationship Directors
- Events Organiser
- 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.

Statement of Trustees' Responsibilities

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 charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr R Benson

Trustee
9 October 2026

Independent Auditor's Report to the Members of Christ For All Nations (UK)

Opinion

We have audited the financial statements of Christ For All Nations (UK) (the "charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 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 charity 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 12 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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 Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—4, 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 charity'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 liquidate the charity or 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 145 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.

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

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;
The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.
Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).
The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M T Manley & Co Limited

9 October 2026

Christ For All Nations (UK)
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	1,174,141	97,102	1,271,243	1,780,177
Charitable activities:	**4**				
The advancement of the Christian Faith		70,924	-	70,924	127,715
Other trading activities	**5**	23,020	-	23,020	31,710
Other	**6**	6,287	-	6,287	5,611
		1,274,372	97,102	1,371,474	1,945,213
EXPENDITURE ON:					
Raising funds	**8**	(353,389)	-	(353,389)	(447,807)
Charitable activities:	**8**				
The advancement of the Christian Faith		(304,800)	(97,102)	(401,902)	(1,157,050)
Staff costs		(604,300)	-	(604,300)	(329,025)
Depreciation and impairment		(11,342)	-	(11,342)	(9,773)
		(1,273,831)	(97,102)	(1,370,933)	(1,943,655)
NET INCOME		541	-	541	1,558
NET MOVEMENT IN FUNDS		541	-	541	1,558
RECONCILIATION OF FUNDS:					
Total funds brought forward		405,769	30,782	436,551	434,993
TOTAL FUNDS CARRIED FORWARD	**19**	406,310	30,782	437,092	436,551

The notes on pages 11 to 19 form part of these financial statements.

Christ For All Nations (UK)
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	1,597,411	182,766	1,780,177
Charitable activities:	**4**			
The advancement of the Christian Faith		127,715	-	127,715
Other trading activities	**5**	31,710	-	31,710
Other	**6**	5,611	-	5,611
		1,762,447	182,766	1,945,213
EXPENDITURE ON:				
Raising funds	**8**	(447,807)	-	(447,807)
Charitable activities:	**8**			
The advancement of the Christian Faith		(974,284)	(182,766)	(1,157,050)
Staff costs		(329,025)	-	(329,025)
Depreciation and impairment		(9,773)	-	(9,773)
		(1,760,889)	(182,766)	(1,943,655)
NET INCOME		1,558	-	1,558
NET MOVEMENT IN FUNDS		1,558	-	1,558
RECONCILIATION OF FUNDS:				
Total funds brought forward		404,211	30,782	434,993
TOTAL FUNDS CARRIED FORWARD	**19**	405,769	30,782	436,551

The notes on pages 11 to 19 form part of these financial statements.

Christ For All Nations (UK)
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**14**	201,702	-	201,702	199,015
		201,702	-	201,702	199,015
CURRENT ASSETS					
Stocks	**15**	107,817	-	107,817	94,033
Debtors	**16**	57,207	-	57,207	22,877
Cash at bank and in hand		98,231	30,782	129,013	150,002
		263,255	30,782	294,037	266,912
Creditors: Amounts Falling Due Within One Year	**17**	(58,647)	-	(58,647)	(29,376)
NET CURRENT ASSETS (LIABILITIES)		204,608	30,782	235,390	237,536
TOTAL ASSETS LESS CURRENT LIABILITIES		406,310	30,782	437,092	436,551
NET ASSETS		406,310	30,782	437,092	436,551
FUNDS OF THE CHARITY					
Restricted Funds				30,782	30,782
Unrestricted Funds				406,310	405,769
TOTAL FUNDS	**19**			437,092	436,551

On behalf of the board

Mr R Benson

Trustee
9 October 2026

The notes on pages 11 to 19 form part of these financial statements.

Christ For All Nations (UK)
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(6,960)	12,402
Net cash (used in)/generated from operating activities		(6,960)	12,402
Cash flows from investing activities			
Purchase of tangible assets		(14,029)	(5,490)
(Decrease)/increase in cash and cash equivalents		(20,989)	6,912
Cash and cash equivalents at beginning of year	**2**	150,002	143,090
Cash and cash equivalents at end of year	**2**	129,013	150,002

Christ For All Nations (UK)
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. **Reconciliation of income to cash (used in)/generated from operations**

	2025	2024
	£	£
Net income	541	1,558
Adjustments for:		
Depreciation of tangible assets	11,342	9,773
Movements in working capital:		
Increase in stocks	(13,784)	(5,108)
(Increase)/decrease in trade and other debtors	(34,330)	4,932
Increase in trade and other creditors	29,271	1,247
Net cash (used in)/generated from operations	(6,960)	12,402

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	129,013	150,002

3. **Analysis of changes in net funds**

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	150,002	(20,989)	129,013

1. General Information

Christ For All Nations (UK) is a charitable incorporated organisation registered with the Charity Commission, registered charity number 327522. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

2.3. 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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% reducing balance
Plant & Machinery	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	10% reducing balance
Computer Equipment	10% to 100% reducing balance

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	1,131,858	97,102	1,228,960
Legacies	42,283	-	42,283
	1,174,141	97,102	1,271,243

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	1,427,935	182,766	1,610,701
Legacies	169,476	-	169,476
	1,597,411	182,766	1,780,177

4. **Income from Charitable Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
The advancement of the Christian Faith:		
Income from charitable activities	70,924	127,715

5. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Income from other trading activities	23,020	31,710

6. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other income	6,287	5,611

7. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	11,342	9,773

8. **Analysis of Expenditure**

	Activities undertaken directly (see note 9)	Support costs (see note 10)	2025 Total
	£	£	£
Raising funds	269,906	83,483	353,389
The advancement of the Christian Faith	389,507	12,395	401,902
Staff costs	483,075	121,225	604,300
Depreciation and impairment	11,342	-	11,342
	1,153,830	217,103	1,370,933

	Activities undertaken directly (see note 9)	Support costs (see note 10)	2024 Total
	£	£	£
Raising funds	325,418	122,389	447,807
The advancement of the Christian Faith	1,037,469	119,581	1,157,050
Staff costs	329,025	-	329,025
Depreciation and impairment	9,773	-	9,773
	1,701,685	241,970	1,943,655

9. **Direct Costs**

	Raising funds	The advancement of the Christian Faith	Staff costs	Depreciation and impairment	2025 Total
	£	£	£	£	£
Fundraising activities:					
Seeking donations, grants and legacies	4,250	-	-	-	4,250
Staging fundraising events	7,045	-	-	-	7,045
Cost of raising funds	-	292,405	-	-	292,405
Investment management costs:					
Rent collection, property repairs and maintenance charges	22,458	-	-	-	22,458
Cost of goods sold:					
Subcontractor costs	-	72,944	-	-	72,944

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Employee costs:					
Wages and salaries	-	-	403,715	-	403,715
Employers NI	-	-	47,209	-	47,209
Employers pensions - defined contribution schemes	-	-	32,151	-	32,151
Travel and subsistence expenses	37,454	13,346	-	-	50,800
General administration:					
Consultancy fees	24,100	-	-	-	24,100
Vehicle running costs	9,099	-	-	-	9,099
Computer software, IT consumables and maintenance	11,468	-	-	-	11,468
Marketing and advertising costs	20,779	-	-	-	20,779
Printing, postage and stationery	132,285	-	-	-	132,285
Depreciation:					
Depreciation	-	-	-	11,342	11,342
Other:					
Other direct costs	968	10,812	-	-	11,780
	269,906	389,507	483,075	11,342	1,153,830

					2024
	Raising funds	The advancement of the Christian Faith	Staff costs	Depreciation and impairment	Total
	£	£	£	£	£
Fundraising activities:					
Staging fundraising events	167,990	-	-	-	167,990
Other trading activities	5,904	-	-	-	5,904
Cost of raising funds	-	1,037,469	-	-	1,037,469
Employee costs:					
Wages and salaries	55,872	-	329,025	-	384,897
Employers NI	50,636	-	-	-	50,636
Employers pensions - defined contribution schemes	45,016	-	-	-	45,016
Depreciation:					
Depreciation	-	-	-	9,773	9,773
	325,418	1,037,469	329,025	9,773	1,701,685

10. **Support Costs**

	Raising funds	The advancement of the Christian Faith	Staff costs	2025 Total
	£	£	£	£
Employee costs:				
Wages and salaries	-	-	98,101	98,101
Employers NI	-	-	12,023	12,023
Employers pensions - defined contributions scheme	-	-	11,101	11,101
Travel and subsistence expenses	7,756	-	-	7,756
Premises expenses:				
Rates	1,091	-	-	1,091
Light and heat	12,630	-	-	12,630
Water rates	1,004	-	-	1,004
Repairs and maintenance	4,344	-	-	4,344
Premises insurance	6,399	-	-	6,399
General administration:				
Hire and leasing of plant, equipment and vehicles	6,799	-	-	6,799
Vehicle running costs	1,295	-	-	1,295
Computer software, consumables and maintenance	30,772	-	-	30,772
Repairs, renewals and maintenance	2,008	-	-	2,008
Printing, postage and stationery	1,062	-	-	1,062
Legal fees	995	-	-	995
Bank charges	7,328	-	-	7,328
Sundry expenses	-	4,175	-	4,175
Governance costs:				
Audit fees	-	8,220	-	8,220
	83,483	12,395	121,225	217,103

	Raising funds	The advancement of the Christian Faith	2024 Total
	£	£	£
Employee costs:			
Wages and salaries	122,389	-	122,389
General administration:			
Sundry expenses	-	111,781	111,781
Governance costs:			
Audit fees	-	7,800	7,800
	122,389	119,581	241,970

11. **Auditor's Remuneration**

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	8,220	7,800

12. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	501,816	507,286
Social security costs	59,232	50,636
Other pension costs	43,252	45,016
	604,300	602,938

The number of employees whose employee benefits (excluding employer pension costs) for the reporting period exceeded £60,000 was:

	2025	2024
£70,000 to £79,999	1	2

13. **Average Number of Employees**

Average number of employees during the year was: 16 (2024: 14)

14. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 January 2025	263,398	239,408	53,418	108,211
Additions	-	4,255	-	-
As at 31 December 2025	263,398	243,663	53,418	108,211
Depreciation				
As at 1 January 2025	97,638	223,322	51,770	94,456
Provided during the period	3,315	5,085	412	1,376
As at 31 December 2025	100,953	228,407	52,182	95,832
Net Book Value				
As at 31 December 2025	162,445	15,256	1,236	12,379
As at 1 January 2025	165,760	16,086	1,648	13,755

	Computer Equipment	Total
	£	£
Cost		
As at 1 January 2025	347,891	1,012,326
Additions	9,774	14,029
As at 31 December 2025	357,665	1,026,355
Depreciation		
As at 1 January 2025	346,125	813,311
Provided during the period	1,154	11,342
As at 31 December 2025	347,279	824,653
Net Book Value		
As at 31 December 2025	10,386	201,702
As at 1 January 2025	1,766	199,015

15. **Stocks**

	2025	2024
	£	£
Finished goods	107,817	94,033

16. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	57,207	22,877

17. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	35,870	9,771
Taxation and social security	14,557	11,805
Accruals and deferred income	8,220	7,800
	58,647	29,376

18. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £43,252 (2024: £45,016).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

19. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	405,769	1,274,372	(1,273,831)	406,310
Restricted funds				
Campaigns	-	97,102	(97,102)	-
Screens	30,782	-	-	30,782
Total restricted funds	30,782	97,102	(97,102)	30,782
Total funds	436,551	1,371,474	(1,370,933)	437,092

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	404,211	1,762,447	(1,760,889)	405,769
Restricted funds				
Campaigns	-	182,766	(182,766)	-
Screens	30,782	-	-	30,782
Total restricted funds	30,782	182,766	(182,766)	30,782
Total funds	434,993	1,945,213	(1,943,655)	436,551

20. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

21. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.