

Every Nation Ministries Belfast

Report and Accounts
Year ended 31 October 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**EVERY NATION MINISTRIES BELFAST
FOR THE YEAR ENDED 31 OCTOBER 2022
COMPANY INFORMATION**

Directors/Trustees	Wolfgang Eckleben (resigned 31 January 2023) Sara Hintay Hilary Perry (appointed 27 January 2023) Konrad Weinert (resigned 11 May 2023) Les Crawford (appointed 14 June 2023)
Key management	Brian & Danica O'Neill Johann & Andrea Vizagie
Governing Document	Memorandum and Articles of Association dated 22 October 2014
Company Registration Number	NI627387
Charity Registration Number	NIC101804
Registered Office	12 Ormiston Square Belmont Road Belfast, Antrim BT4 2RU
Principal Address	12-14 Elmwood Avenue Belfast Antrim BT9 6AY
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Danske Bank Business Banking P.O.Box 183 Donegall Square West Belfast BT1 6JS

CONTENTS

Company Information	Page 1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-12
Detailed Statement of Financial Activities with Comparatives	13

EVERY NATION MINISTRIES BELFAST
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees (who are the charitable company's Directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company limited by guarantee. It was incorporated on 22 October 2014 and was registered as a charity on 11 May 2015. It is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document, can be summarised as being:

- a) to advance the Christian faith in Belfast, Northern Ireland and throughout the world
- b) to relieve persons in need or hardship in Belfast, Northern Ireland and throughout the world

The Trust seeks to demonstrate the Christian faith in action by being a community and internationally focused church in Belfast. In planning the activities the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Governance

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Johann Vizagie. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Review of Activities

Every Nation Ministries Belfast is centred around developing, serving, and bringing together communities from Belfast and the nations. Our values as a church continue to be to love God and love people well.

Sunday / weekly services

We have seen a steady growth in our congregation membership with Sunday attendees up from around average 65 people on a Sunday to approximately 110 members including children by the end of 2022.

Community Outreach and World Missions

Our EN Belfast missions team had the opportunity to visit the Ukrainian / Polish border in March 2022 to serve many refugees and families in the most vulnerable time during the ongoing war in Ukraine. Our team managed to provide and bring some much needed support for so many crossing over the border into Poland. As a team and church we provided humanitarian aid, relief and emotional support for so many crossing over the border into Poland. As a team and church we managed to raise £12,227 for our Ukraine mission trip to support the relief and mission work on the ground on the border among refugees.

Our Global Café culture nights continue to feed, serve and welcome many new newcomers to Belfast. We also received a generous grant of £3,744 to support our global café programme with some practical food and toiletries and bus tickets and to host outreach events and family fun days at church for some refugees and newcomers to Belfast.

Israel Study Tour

EN Belfast had the opportunity to lead another study tour to Israel with 15 members. Our annual tour provided individuals the opportunity grow in their relationship with God and to be theologically equipped as leaders and ministers. All travel funds were paid by each individual and member. We had the opportunity to also support our missionary friend Andrey Gelbet and his family in Israel with a financial gift.

Campus Ministry

As a ministry we are continuing to reach the next generation of leaders on the University campuses of Belfast through our iLive leadership course and through our one to one discipleship and life coaching and to also equip the next generation of leaders on campus! In June we sent one of our campus leaders to Marseille to be equipped in campus ministry by our campus ministry team in Europe and Ireland.

Leadership Equipping

Last year in May we sent our Senior Pastor Johann Vizagie to Krakow Poland to attend a leadership summit for Senior Pastors to further his leadership development and theological training.

We also hosted two discipleship and leadership development courses for members to help them in their growth and discipleship journey as new believers.

EVERY NATION MINISTRIES BELFAST
TRUSTEES' ANNUAL REPORT CONTINUED

Staff / employment

During the year we had three employees. Johann Vizagie who is one of the Senior Pastors), Brian O'Neill who is our worship and associate Pastor and Chrissy Charleman who until recently led our Campus ministry. However we could not operate without our team of volunteers, which includes Andrea Vizaige who is the other senior pastor, and Danica O'Neill who is our administrator and also oversees our Global Café outreach among refugees. Chrissy has recently returned to the USA to further her professional development by enrolling in a Masters in counselling in the USA. At the moment, Chrissy plans to return to Belfast in 2024 after completing her Masters course.

Leadership, staff and oversight:

The ministry is led by our Senior Pastors Johann & Andrea Vizagie and associate pastors Brain O'Neill who serve the ministry full time.

The ministry partners with Every Nation Ministries across the globe and particularly in Europe. Every Nation Europe provides advice, accountability and leadership oversight to us on day to day operations as a ministry and charity. We also received leadership development courses to help us grow as an organisation and ministry in various areas of leadership and as a church.

Financial Review

We are thankful for the generosity of our members. It reflects a culture of generosity in the church to serve our community and world missions.

During the year the charity's income increased by £46,817 to £158,015, and expenditure increased by £39,908 to £158,051. As a result the charity has reported a deficit this year of £37 (2021: £6,945) and net assets decreased by £37 to £4,490. This comprised cash of £6,777 less other net current liabilities of creditors of £2,287.

Reserves Policy & Going Concern

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £10,000, which equates to about 2 months of unrestricted expenditure, so that the charity could continue to operate should income and / or expenditure vary adversely. The charity ended the year with an unrestricted cash deficit of £185. The trustees are taking steps to clear the deficit and it is anticipated that unrestricted cash will return to surplus in the new financial year. Thereafter the trustees will be seeking to add to unrestricted cash each financial year until the target set for holding unrestricted cash has been achieved.

The trustees note that, after deducting other net current liabilities, the charity ended the year with a deficit of £2,472 on unrestricted funds. The trustees are taking steps to try to increase income and control expenditure and anticipate that unrestricted funds will return to surplus by the end of the new financial year. The church operated by the charity is growing and so is the charity's income; the trustees are confident that the charity's supporters would provide any funding that the charity might require to continue operating.

Risk Statement

Trustees have reviewed the safeguarding policy and the trustees manage risks on a continuing basis.

**EVERY NATION MINISTRIES BELFAST
TRUSTEES' ANNUAL REPORT CONTINUED**

Responsibilities of trustees under company law

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


Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:



Sara Hinfay

Date: 26.7.23

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EVERY NATION MINISTRIES BELFAST
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- i) examine the accounts under section 65 of the Charities Act
- ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- iii) state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Further information needed for a proper understanding of the accounts

After the year end the charity found a sizeable restricted donation that had mistakenly been included in unrestricted income. The correction of this error has resulted in the charity's unrestricted funds being in deficit by £2,472 at the year end. This means that some of the charity's restricted funds have been used to meet unrestricted expenditure and have not been spent in accordance with restrictions. Furthermore the deficit on unrestricted funds suggests that the charity might find it difficult to continue operating as a going concern. I draw attention to Note 2 in the accounts and the section heading 'Reserves Policy & Going Concern' in the trustees' annual report, which sets out the actions being taken by the trustees to rebuild unrestricted funds (and therefore replenish the money that was spent from restricted funds) and the directors' reasons for concluding that the charity can continue as a going concerns (and hence for the use of the going concern basis in the preparation of these financial statements).

Independent examiner's statement

I have completed my examination. In connection with following the Directions of the Charity Commission for Northern Ireland:

- a) I have no concerns in respect of the matters (1) to (3) listed above
- b) With respect to matter (4), all matters that require drawing to your attention have been disclosed in my Report (see section heading 'Further information needed for a proper understanding of the accounts').



Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: 27 July 2023

EVERY NATION MINISTRIES BELFAST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	49,433	93,932	143,365	111,198
Charitable activities:					
Fees to attend Israel study tour		-	14,650	14,650	-
Total income		49,433	108,582	158,015	111,198
EXPENDITURE ON:					
Charitable activities	4	51,819	106,233	158,051	118,143
Total expenditure		51,819	106,233	158,051	118,143
Net income/(expenditure)		(2,385)	2,349	(37)	(6,945)
Transfers between funds		(1,866)	1,866	-	-
Net movement in funds		(4,251)	4,214	(37)	(6,945)
Reconciliation of funds:					
Total funds brought forward		1,779	2,748	4,527	11,472
Total funds carried forward	9	(2,472)	6,962	4,490	4,527

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-13 form part of these accounts.

EVERY NATION MINISTRIES BELFAST
BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
CURRENT ASSETS					
Debtors	6	£ 731	£ -	£ 731	£ 550
Cash at bank	7	(185)	6,962	6,777	10,245
		546	6,962	7,508	10,796
CURRENT LIABILITIES					
Creditors falling due within one year	8	3,018	-	3,018	6,269
NET ASSETS AND NET CURRENT ASSETS		<u>(2,472)</u>	<u>6,962</u>	<u>4,490</u>	<u>4,527</u>
FUND BALANCES					
Unrestricted funds		(2,472)	-	(2,472)	1,779
Restricted Funds	9	-	6,962	6,962	2,748
		<u>(2,472)</u>	<u>6,962</u>	<u>4,490</u>	<u>4,527</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:



 Sara Hintay

26.7.23

 Date

Company number: NI627387

Charity number: NIC101804

The notes on page 8-13 form part of these accounts.

EVERY NATION MINISTRIES BELFAST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The trustees note that over the course of the year the charity's unrestricted funds have declined and, by the year end, were in deficit by £2,472. The trustees are taking steps to eliminate the deficit by trying to increase income and by controlling expenditure; they anticipate that unrestricted funds will return to surplus in the new financial year. The trustees are confident that donors would provide any funding that the charity might require to continue operating.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- a) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- b) Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Any donated goods that have not been distributed by the end of the year are included as stock.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure:

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Funds:

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

EVERY NATION MINISTRIES BELFAST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

2 Accounting Policies continued

e) Pension costs:

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	48,507	93,932	142,439	105,961
Tax recoverable	926	-	926	718
Government grants: Job Retention Scheme	-	-	-	4,519
	<u>49,433</u>	<u>93,932</u>	<u>143,365</u>	<u>106,679</u>

Restricted donations includes donated goods valued at £500 (2021: £500), being donations of groceries, toys, crafts and clothing received for onward distribution to those that have a need.

4 Charitable expenditure

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Direct Charitable Costs					
Pastoral costs	Note 5	13,637	73,401	87,038	86,231
Venue Hire		11,320	-	11,320	9,409
Gifts to speakers		656	-	656	516
Training and ministry development		3,463	2,337	5,800	2,297
Other ministry expenses		4,944	672	5,616	2,315
Equipment		2,745	400	3,145	3,943
Campus and community outreach		1,261	77	1,338	1,348
Local Mission 'Global Café'		-	3,330	3,330	5,698
Israel study tour		-	15,750	15,750	-
Missions team visit to Poland		-	3,109	3,109	-
Grants payable	Note 4c	7,794	6,657	14,450	749
Distribution of donated goods		-	500	500	500
		<u>45,820</u>	<u>106,233</u>	<u>152,053</u>	<u>113,007</u>
b Support and administration					
Governance costs					
Independent examiner's fee for preparing and examining the accounts		2,400	-	2,400	1,800
Other administrative expenses		3,130	-	3,130	2,887
Insurance		469	-	469	449
		<u>5,999</u>	<u>-</u>	<u>5,999</u>	<u>5,136</u>
Combined charitable activity cost		<u>51,819</u>	<u>106,233</u>	<u>158,051</u>	<u>118,143</u>

In addition to the above fee for preparing and examining the accounts, the charity was charged £755 (2021: £1,026) by Stewardship for payroll bureau and consultancy services.

EVERY NATION MINISTRIES BELFAST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

4c Grants

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	10,094	-	10,094
Relief of poverty	-	4,357	4,357
	<u>10,094</u>	<u>4,357</u>	<u>14,450</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	92	407	499
Relief of poverty	-	250	250
	<u>92</u>	<u>657</u>	<u>749</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Every Nation Ministries	4,594	92
Centre Point Church	5,500	-
	<u>10,094</u>	<u>92</u>

5 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Gross wages & salaries	80,976	78,281
Employer's National Insurance costs	3,124	3,126
Employer's pension contributions	1,944	1,770
Other staff costs	995	3,055
	<u>87,038</u>	<u>86,231</u>

The average monthly number of employees during the year was 3 (2021: 2.8). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum. During the year key management received employment benefits totalling £66,944 (2021: £61,917).

No trustees received employment benefits in either the current or preceding year.

6 Debtors and Prepayments

	2022 £	2021 £
Gift aid tax recoverable	-	550
Prepayments	731	-
	<u>731</u>	<u>550</u>

7 Cash at Bank and in Hand

	2022 £	2021 £
Bank operating accounts	6,777	10,245

8 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	918	2,669
Accruals	2,100	3,600
	<u>3,018</u>	<u>6,269</u>

EVERY NATION MINISTRIES BELFAST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

9 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Missionary Support fund	2,301	74,431	74,391	-	2,341
Campus Ministry fund	-	77	77	-	-
Local Mission 'Global Café' fund	120	4,244	3,830	-	534
Benevolence fund	326	1,300	1,157	-	469
Israel Study Tour fund	-	15,365	15,750	385	-
Ukraine relief fund	-	12,227	8,609	-	3,618
Other funds	-	938	2,419	1,481	-
	<u>2,748</u>	<u>108,582</u>	<u>106,233</u>	<u>1,866</u>	<u>6,962</u>

The assets and liabilities represented by the various funds are as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Debtors	731	-	731
Cash at bank	(185)	6,962	6,777
Creditors falling due within one year	(3,018)	-	(3,018)
	<u>(2,472)</u>	<u>6,962</u>	<u>4,490</u>

In the previous year the movements in restricted funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Missionary Support fund	7,185	72,719	77,602	-	2,301
Campus Ministry fund	-	-	-	-	-
Local Mission 'Global Café' fund	869	5,449	6,198	-	120
Benevolence fund	-	576	250	-	326
Other funds	70	876	946	-	-
	<u>8,125</u>	<u>79,620</u>	<u>84,996</u>	<u>-</u>	<u>2,748</u>

In the previous year the assets and liabilities represented by the various funds were as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Debtors	550	-	550
Cash at bank	7,498	2,748	10,246
Creditors falling due within one year	(6,269)	-	(6,269)
	<u>1,779</u>	<u>2,748</u>	<u>4,527</u>

The **Missionary Support** fund was created from donations received to help support individuals who work for the charity.

The **Local Mission 'Global Café'** fund supports the refugee community in Belfast with food and supplies.

The **Campus Ministry** fund was created from donations received to help further the charity's work among students.

The **Benevolence** fund was created from donations received to help those suffering hardship.

The **Israel Study Tour** fund represents fees and donations received to help fund this study tour.

The **Ukraine Relief** fund was created from donations received to help those affected by the war in Ukraine.

The **Other** funds was created from small donations received to help further a variety of other small projects.

EVERY NATION MINISTRIES BELFAST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

10 Operating lease commitments

The charity has an operating lease for its offices. The minimum amount payable (until the next break clause) in respect of this lease is as follows:

	2022	2021
	£	£
Payments falling due:		
Within one year	<u>5,250</u>	<u>5,250</u>

During the year the charity was charged £7,000 (2021: £7,000) for its operating lease.

11 Transactions with related parties

During the year the charity received donations totalling £7,725 (2021: £9,270) from related parties (which includes trustees, key management and anyone closely connected to them). No expenses (2021: £nil) were paid to, or for, trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

EVERY NATION MINISTRIES BELFAST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	3	49,433	93,932	143,365	31,578	79,620	111,198
Charitable activities		-	14,650	14,650	-	-	-
Total income		49,433	108,582	158,015	31,578	79,620	111,198
EXPENDITURE ON							
Charitable activities	4	51,819	106,233	158,051	33,148	84,996	118,143
Total expenditure		51,819	106,233	158,051	33,148	84,996	118,143
Net income/(expenditure)		(2,386)	2,348	(37)	(1,569)	(5,376)	(6,945)
Transfers between funds		(1,866)	1,866	-	-	-	-
Net movement in funds		(4,251)	4,214	(37)	(1,569)	(5,376)	(6,945)
Reconciliation of funds:							
Total funds brought forward		1,779	2,748	4,527	3,348	8,124	11,472
Total funds carried forward	9	(2,472)	6,962	4,490	1,779	2,748	4,527