

Charity registration number: 1070351

# Christian Associates United Kingdom

Annual Report and Financial Statements

for the Year Ended 31 December 2020

The Moffatts Partnership LLP  
Chartered Accountants  
Progress House  
396 Wilmslow Road  
Withington  
Manchester  
M20 3BN

# **Christian Associates United Kingdom**

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## **Christian Associates United Kingdom**

### **Reference and Administrative Details**

<b>Trustees</b>	Rev'd N C V Webb
	Dr A C Perriman
	Mr M J Kurtyka
<b>Principal Office</b>	C/o Mr Nick Harrison 15 The Old Orchard Farnham Surrey GU9 8UR
<b>Charity Registration Number</b>	1070351
<b>Independent Examiner</b>	The Moffatts Partnership LLP Chartered Accountants Progress House 396 Wilmslow Road Withington Manchester M20 3BN

# **Christian Associates United Kingdom**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

### **Structure, governance and management**

#### ***Nature of governing document***

Christian Associates United Kingdom is an unincorporated charitable trust and is governed by a Declaration dated 3 June 1998 and amended by two Trustees' Resolutions, dated 5 October 2000 and 16 October 2012 respectively.

#### ***Recruitment and appointment of trustees***

New Trustees are appointed by Resolution of the existing Trustees.

#### ***Induction and training of trustees***

Trustees are provided training in line with Charity Commission requirements.

### **Objectives and activities**

#### ***Objects and aims***

The object of the Trust is promoting the Christian Religion within the United Kingdom and the rest of the world.

The Trust continues with its activities to promote the Christian Religion within the United Kingdom and the rest of the world.

#### ***Objectives, strategies and activities***

Christian Associates United Kingdom is the UK charitable trust which receives donations made in the UK for Communitas International (previously Christian Associates International) missionaries.

In the interests of maximising their involvement, donors are invited to identify which, if any, specific missionaries and projects they would like their donations to be allocated and to communicate their choices to the Trustees. Although the Trustees aim to take these donor preferences into account when making grants, they do not represent any kind of restriction.

#### ***Public benefit***

CAUK works out its Public Benefit in a variety of ways, in line with its objective of promoting the Christian religion in the United Kingdom and the rest of the world. CAUK believes that the Christian faith is of benefit to society and individuals, bringing a vision of transformation for peace and social harmony. Its activities focus on helping to establish and support "churches that follow Jesus in transforming their world". This includes supporting the provision of opportunities for public worship and teaching of the Christian faith, the training and development of church leaders and attendees, and the delivery of various local projects that promote human rights, community development and multicultural integration.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Christian Associates United Kingdom

### Trustees' Report

#### **Achievements and performance**

During 2020 Christian Associates United Kingdom made grants towards the financial, pastoral and administrative support of Christian missionaries working in England, Scotland, Spain, France, The Netherlands, Russia, Sweden and the USA, and to institutions engaged in growing Christian churches and related activities in France, The Netherlands, Spain, Russia and the USA.

#### **Financial review**

Income received for the year amounted to £85,586 (2019 - £55,075), an increase of £30,511.

Expenditure for the year amounted to £85,856 (2019 - £56,936) leaving a deficit for the year of £270 (2019 - deficit £1,861).

Grants paid amounted to £82,199 compared to £53,313 in 2019.

#### **Policy on reserves**

The free reserves of the Trust amounted to £1,520 (2019 - £1,790). On the basis of the Trust's operations, the trustees consider the reserves to be adequate to fulfil the Trust's obligations.

The trustees actively review the major risks which the Trust faces on a regular basis and believe that, maintaining reserves at current levels, combined with an annual review of controls over financial systems, will provide sufficient resources in the event of adverse conditions.

#### **Impact of Covid-19 Pandemic**

To date, the Trustees have identified no particular effects of the covid-19 pandemic on the charity. If any subsequently emerge, they will respond appropriately.

#### **Going concern**

The situation surrounding Covid-19 brings uncertainties but at the time of approving the financial statements the trustees have a reasonable expectation that the charity will have adequate resources to continue for the foreseeable future and the charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Important non-adjusting events after the financial period**

The Coronavirus pandemic developed in early 2020. At the date of approval of the accounts it has not been possible to quantify or ascertain any financial impact of the pandemic on the charity. No adjustments have been made to any figures in the accounts as a result of the pandemic.

The annual report was approved by the trustees of the charity on 25 March 2021 and signed on its behalf by:



.....  
Rev'd N C V Webb  
Trustee

## **Christian Associates United Kingdom**

### **Statement of Trustees' Responsibilities**

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

The law applicable to charities 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 25 March 2021 and signed on its behalf by:



.....  
Rev'd N C V Webb  
Trustee



## Christian Associates United Kingdom

### Independent Examiner's Report to the trustees of Christian Associates United Kingdom

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Christian Associates United Kingdom you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christian Associates United Kingdom's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Christian Associates United Kingdom as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr John Saxon F.C.A

Chartered Accountants  
Progress House  
396 Wilmslow Road  
Withington  
Manchester  
M20 3BN

25 March 2021

# Christian Associates United Kingdom

## Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		85,579	85,579
Investment income	3	<u>7</u>	<u>7</u>
Total income		<u>85,586</u>	<u>85,586</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(85,856)</u>	<u>(85,856)</u>
Total expenditure		<u>(85,856)</u>	<u>(85,856)</u>
Net expenditure		<u>(270)</u>	<u>(270)</u>
Net movement in funds		(270)	(270)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>1,790</u>	<u>1,790</u>
Total funds carried forward	13	<u><u>1,520</u></u>	<u><u>1,520</u></u>
	Note	Unrestricted funds £	Total 2019 £
<b>Income and Endowments from:</b>			
Donations and legacies		55,067	55,067
Investment income	3	<u>8</u>	<u>8</u>
Total income		<u>55,075</u>	<u>55,075</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(56,936)</u>	<u>(56,936)</u>
Total expenditure		<u>(56,936)</u>	<u>(56,936)</u>
Net expenditure		<u>(1,861)</u>	<u>(1,861)</u>
Net movement in funds		(1,861)	(1,861)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>3,651</u>	<u>3,651</u>
Total funds carried forward	13	<u><u>1,790</u></u>	<u><u>1,790</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 13.

The notes on pages 8 to 13 form an integral part of these financial statements.



Christian Associates United Kingdom

(Registration number: 1070351)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	10	925	-
Cash at bank and in hand	11	<u>19,006</u>	<u>22,117</u>
		19,931	22,117
<b>Creditors: Amounts falling due within one year</b>	12	<u>(18,411)</u>	<u>(20,327)</u>
<b>Net assets</b>		<u>1,520</u>	<u>1,790</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,520</u>	<u>1,790</u>
<b>Total funds</b>	13	<u>1,520</u>	<u>1,790</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 25 March 2021 and signed on their behalf by:

  
 .....  
 Rev'd N C V Webb  
 Trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

## **Christian Associates United Kingdom**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Christian Associates United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

##### ***Investment income***

Interest is recognised on a receivable basis.

## **Christian Associates United Kingdom**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Grant expenditure**

Direct costs of charitable activities include grant funding. Grant funding is amounts allocated to third parties in furtherance of the charitable objectives.

Grants which are made subject to specific conditions for provision of specific services or outputs are recognised in the Statement of Financial Activities only when the relevant recipients have complied with the relevant specific conditions.

Grants which are made without specific conditions attached are recognised in the accounts when the charity has committed to making them, unless there are conditions to be met relating to them which remain in the control of the charity.

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

# Christian Associates United Kingdom

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Gift aid reclaimed	10,273	10,273	6,628
Other income from donations and legacies	75,306	75,306	48,439
	<u>85,579</u>	<u>85,579</u>	<u>55,067</u>

### 3 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	7	7	8
	<u>7</u>	<u>7</u>	<u>8</u>

### 4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Grants payable - institutions	22,744	22,744	7,228
Grants payable - individuals	59,455	59,455	46,085
Accountancy fees	3,060	3,060	3,060
Bank charges	45	45	29
	<u>85,304</u>	<u>85,304</u>	<u>56,402</u>

### 5 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	552	552	534
	<u>552</u>	<u>552</u>	<u>534</u>

# Christian Associates United Kingdom

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 6 Grant-making

#### Analysis of grants

	Grants to institutions		Grants to individuals	
	2020	2019	2020	2019
	£	£	£	£
<b>Analysis</b>				
Grants payable	<u>22,744</u>	<u>7,228</u>	<u>59,455</u>	<u>46,085</u>

The support costs associated with grant-making are £Nil (31 December 2019 - £Nil).

Below are details of material grants made to institutions.

	2020	2019
Name of institution	£	£
Stichting Christian Associates Europe	6,438	3,677
Christian Associates International	9,990	-
Kingdom Advancement	4,162	1,125
Parfums de Vie	<u>1,958</u>	<u>-</u>
	<u>22,548</u>	<u>4,802</u>

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 8 Independent examiner's remuneration

	2020	2019
	£	£
Examination of the financial statements	<u>552</u>	<u>534</u>

### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 10 Debtors

	2020	2019
	£	£
Accrued income	<u>925</u>	<u>-</u>



# Christian Associates United Kingdom

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 11 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>19,006</u>	<u>22,117</u>

### 12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	14,538	16,122
Accruals	<u>3,873</u>	<u>4,205</u>
	<u>18,411</u>	<u>20,327</u>

### 13 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	<u>1,790</u>	<u>85,586</u>	<u>(85,856)</u>	<u>1,520</u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
General	<u>3,651</u>	<u>55,075</u>	<u>(56,936)</u>	<u>1,790</u>

## Christian Associates United Kingdom

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Current assets	19,931	19,931
Current liabilities	<u>(18,411)</u>	<u>(18,411)</u>
Total net assets	<u>1,520</u>	<u>1,520</u>
	Unrestricted funds General £	Total funds 2019 £
Current assets	22,117	22,117
Current liabilities	<u>(20,327)</u>	<u>(20,327)</u>
Total net assets	<u>1,790</u>	<u>1,790</u>

#### 15 Related party transactions

During the year the charity made the following related party transactions:

##### **Mr M J Kurtyka**

(Mr Kurtyka is a Trustee.)

During the year grants totalling £2,903 (2019- £2,903) were made to him in a capacity as a beneficiary of the Trust in a role of engagement in growing a Christian church in Glasgow. At the balance sheet date the amount due to Mr M J Kurtyka was £269 (2019 - £746).

#### 16 Non-adjusting events after the financial period

The Coronavirus pandemic developed in early 2020. At the date of approval of the accounts it has not been possible to quantify or ascertain any financial impact of the pandemic on the charity. No adjustments have been made to any figures in the accounts as a result of the pandemic.