

Charity registration number: 1070351

Christian Associates United Kingdom

Annual Report and Financial Statements
for the Year Ended 31 December 2021

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

| | |
|------------------------------------|------------------------------|
| Trustees | Rev'd N C V Webb |
| | Dr A C Perriman |
| | Mr M J Kurtyka |
| Charity Registration Number | 1070351 |
| Principal Office | C/o Mr Nick Harrison |
| | 15 The Old Orchard |
| | Farnham |
| | Surrey |
| Independent Examiner | GU9 8UR |
| | 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 2021.

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 2021 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 £79,398 (2020 - £85,586), an reduction of £6,188.

Expenditure for the year amounted to £78,938 (2020 - £85,856) leaving a surplus for the year of £460 (2020 - deficit £270).

Grants paid amounted to £75,203 compared to £82,199 in 2020.

Policy on reserves

The free reserves of the Trust amounted to £1,980 (2020 - £1,520). 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 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.

The annual report was approved by the trustees of the charity on 21 July 2022 and signed on their 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 21 July 2022 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 trustees on my examination of the accounts of Christian Associates United Kingdom for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity 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
The Moffatts Partnership LLP

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

21 July 2022

Christian Associates United Kingdom

Statement of Financial Activities for the Year Ended 31 December 2021


| | Note | Unrestricted funds £ | Total 2021 £ | Total 2020 £ |
|------------------------------------|------|----------------------------|---------------------|---------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 79,396 | 79,396 | 85,579 |
| Investment income | 3 | <u>2</u> | <u>2</u> | <u>7</u> |
| Total income | | <u>79,398</u> | <u>79,398</u> | <u>85,586</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | <u>(78,938)</u> | <u>(78,938)</u> | <u>(85,856)</u> |
| Total expenditure | | <u>(78,938)</u> | <u>(78,938)</u> | <u>(85,856)</u> |
| Net income/(expenditure) | | <u>460</u> | <u>460</u> | <u>(270)</u> |
| Net movement in funds | | 460 | 460 | (270) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>1,520</u> | <u>1,520</u> | <u>1,790</u> |
| Total funds carried forward | 13 | <u><u>1,980</u></u> | <u><u>1,980</u></u> | <u><u>1,520</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 13.

Christian Associates United Kingdom
(Registration number: 1070351)
Balance Sheet as at 31 December 2021

| | Note | 2021 £ | 2020 £ |
|---|------|---------------------|---------------------|
| Current assets | | | |
| Debtors | 10 | - | 925 |
| Cash at bank and in hand | 11 | <u>29,212</u> | <u>19,006</u> |
| | | 29,212 | 19,931 |
| Creditors: Amounts falling due within one year | 12 | <u>(27,232)</u> | <u>(18,411)</u> |
| Net assets | | <u><u>1,980</u></u> | <u><u>1,520</u></u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>1,980</u> | <u>1,520</u> |
| Total funds | 13 | <u><u>1,980</u></u> | <u><u>1,520</u></u> |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 21 July 2022 and signed on their behalf by:


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

Christian Associates United Kingdom

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

Investment income

Interest is recognised on a receivable basis.

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.

Christian Associates United Kingdom

Notes to the Financial Statements for the Year Ended 31 December 2021

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 2021

2 Income from donations and legacies

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|--|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations from companies, trusts and similar proceeds | 32,395 | 32,395 | 28,205 |
| Donations from individuals | 40,023 | 40,023 | 47,101 |
| Gift aid reclaimed | 6,978 | 6,978 | 10,273 |
| | <u>79,396</u> | <u>79,396</u> | <u>85,579</u> |

3 Investment income

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 2 | 2 | 7 |
| | <u>2</u> | <u>2</u> | <u>7</u> |

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|-------------------------------|---------------------------------------|--------------------|--------------------|
| Grants payable - institutions | 6,153 | 6,153 | 22,744 |
| Grants payable - individuals | 69,050 | 69,050 | 59,455 |
| Accountancy fees | 3,060 | 3,060 | 3,060 |
| Bank charges | 15 | 15 | 45 |
| Governance costs | 660 | 660 | 552 |
| | <u>78,938</u> | <u>78,938</u> | <u>85,856</u> |

Christian Associates United Kingdom

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 660 | 660 | 552 |
| | <u>660</u> | <u>660</u> | <u>552</u> |

6 Grant-making

Analysis of grants

| | Grants to institutions | | Grants to individuals | |
|----------------|------------------------|---------------|-----------------------|---------------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| Analysis | | | | |
| Grants payable | <u>6,153</u> | <u>22,744</u> | <u>69,050</u> | <u>59,455</u> |

The support costs associated with grant-making are £Nil (31 December 2020 - £Nil).

Below are details of material grants made to institutions.

| Name of institution | 2021 £ | 2020 £ |
|---------------------------------------|--------------|---------------|
| Stichting Christian Associates Europe | 4,578 | 6,438 |
| Christian Associates International | - | 9,990 |
| Kingdom Advancement | - | 4,162 |
| Parfums de Vie | - | 1,958 |
| | <u>4,578</u> | <u>22,548</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.

Donations made by the trustees without any conditions attached totalled £6,840 for the year (2020 - £6,840).

Christian Associates United Kingdom

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|------------|------------|
| Examination of the financial statements | <u>660</u> | <u>552</u> |

9 Taxation

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

10 Debtors

| | 2021 £ | 2020 £ |
|----------------|-----------|------------|
| Accrued income | <u>-</u> | <u>925</u> |

11 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|--------------|---------------|---------------|
| Cash at bank | <u>29,212</u> | <u>19,006</u> |

12 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------|---------------|---------------|
| Other creditors | | |
| Accruals | 26,132 | 14,538 |
| | <u>1,100</u> | <u>3,873</u> |
| | <u>27,232</u> | <u>18,411</u> |

13 Funds

| | Balance at 1 January 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2021 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General | <u>1,520</u> | <u>79,398</u> | <u>(78,938)</u> | <u>1,980</u> |
| | Balance at 1 January 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2020 £ |
| Unrestricted funds | | | | |
| General | <u>1,790</u> | <u>85,586</u> | <u>(85,856)</u> | <u>1,520</u> |

Christian Associates United Kingdom

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 31 December 2021 £ |
|---------------------|---------------------------------------|--|
| Current assets | 29,212 | 29,212 |
| Current liabilities | <u>(27,232)</u> | <u>(27,232)</u> |
| Total net assets | <u>1,980</u> | <u>1,980</u> |
| | Unrestricted funds General £ | Total funds 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> |

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 (2020- £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 £984 (2020 - £269).