

CHRISTIAN ASSOCIATES UNITED KINGDOM

Financial Statements – 31 December 2024

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CHRISTIAN ASSOCIATES UNITED KINGDOM

General Information

REGISTERED CHARITY NUMBER: 1070351

TRUSTEES:

Revd N C V Webb

Dr A C Perriman

Mr M J Kurtyka

Mrs B J Macnish

ADDRESS:

c/o Mr Nick Harrison
15 The Old Orchard
Farnham
Surrey
GU9 8UR

INDEPENDENT EXAMINER:

Jason Foxwell FCCA FCIE
PO Box 9846
Poole
BH15 9JZ

CHRISTIAN ASSOCIATES UNITED KINGDOM

TRUSTEES' ANNUAL REPORT

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2024.

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. Mrs B J Macnish was appointed with effect from 1 March 2025.

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.

Objectives, strategies and activities

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

In the interests of maximising their involvement, donors are invited to identify to 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.

CHRISTIAN ASSOCIATES UNITED KINGDOM

TRUSTEES' ANNUAL REPORT (continued)

Public Benefit (continued)

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.

Grant making policies

Allocations to beneficiaries are made when gifts are received, which is the point at which grants are treated as made. Allocations to beneficiaries are distributed periodically and beneficiaries treat their allocations from CAUK as part of their worldwide financial support.

ACHIEVEMENTS AND PERFORMANCE

During 2024 CAUK made grants towards the financial, pastoral and administrative support of Christian missionaries working in England, Scotland, France, USA, Sweden and Spain, and to institutions engaged in growing Christian churches and related activities in France, Netherlands and Spain.

FINANCIAL REVIEW

Unrestricted income received for the year amounted to £53,716 (2023 - £73,172), a reduction of £19,456 (27%).

Unrestricted expenditure for the year amounted to £53,804 (2023 - £72,652), leaving a deficit for the year of £88 (2023 - surplus £520).

Grants paid amounted to £49,829 (2023 - £89,061).

RESERVES POLICY

The free reserves of the Trust amounted to £1,651 (2023 - £1,739). On the basis of the Trust's activities, the trustees consider the reserves to be adequate to fulfil the Trust's obligations.

The trustees actively review on a regular basis the major risks which the Trust faces. Currently their policy is to manage reserves in a range from £1,500 to £2,000, which they believe provides sufficient resources in the event of adverse conditions.

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.

CHRISTIAN ASSOCIATES UNITED KINGDOM

TRUSTEES' ANNUAL REPORT (continued)

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 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 income and expenditure 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 to operate.

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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the Constitution. The trustees are 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 23 May 2025 and signed on their behalf by:



Revd N C V Webb
Trustee

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 ("the charity") for the year ending 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity, 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 charity'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 the Trust as required by section 130 of the Act;
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.



Jason Foxwell FCCA FCIE

independent-examiner.net

PO Box 9846, Poole, BH15 9JZ

Date: 28 May 2025

CHRISTIAN ASSOCIATES UNITED KINGDOM

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Total 2024 £	Total 2023 £
INCOME				
Donations and legacies	2	53,542	53,542	94,342
Investment income		174	174	121
Total income		53,716	53,716	94,463
EXPENDITURE				
Charitable expenditure	3	53,804	53,804	93,943
Total expenditure		53,804	53,804	93,943
Net income/(expenditure) and net movement in funds		(88)	(88)	520
Reconciliation of funds				
Funds brought forward		1,739	1,739	1,219
Funds carried forward		1,651	1,651	1,739

All income and expenditure derive from continuing activities.

The notes on pages 8 to 9 form part of these financial statements.

CHRISTIAN ASSOCIATES UNITED KINGDOM

Balance Sheet at 31 December 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		24,326	18,531
Creditors: Amounts falling due within one year	5	(21,203)	(16,792)
Net Assets		1,651	1,739
Funds of the charity			
Unrestricted funds		1,651	1,739
Total funds		1,651	1,739

Approved by the trustees on 23 May 2025
and signed on their behalf by



Revd N C V Webb
Trustee

The notes on pages 8 to 9 form part of these financial statements.

CHRISTIAN ASSOCIATES UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

a) Statement of compliance

The financial statements have been prepared in accordance with 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.

b) Basis of preparation

CAUK meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise states in the relevant notes to these financial statements.

c) Going concern

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

The trustees assess whether the use of going concern is appropriate as a basis, 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.

d) Income and endowments

Voluntary income including donations, gifts, legacies and grants are 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.

e) 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.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations from companies, trusts	15,057	-	15,057	42,618
Donations from individuals	32,505	-	32,505	44,893
Gift aid reclaimed	5,979	-	5,979	6,831
Total	53,542	-	53,542	94,342

CHRISTIAN ASSOCIATES UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

3. Charitable expenditure

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants payable – institutions	2,882	-	2,882	3,213
Grants payable – individuals	46,947	-	46,947	85,848
Accountancy fees	3,300	-	3,300	3,300
Travel and food costs	-	-	-	562
Independent examiner's fees	675	-	675	1,020
Total	53,804	-	53,804	93,943

4. Trustees' remuneration and expenses

No trustees have received any remuneration, reimbursement of expenses or any other benefits from the charity during the year or previous year.

5. Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Other creditors	21,203	14,272
Accruals	1,472	2,520
Total	22,675	16,792

6. Related party transactions

During the year grants totalling £2,862 (2023 – £3,087) were made to Mr M J Kurtyka (a trustee) in his 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 Kurtyka was £1,203 (2023 – £496).