
CHRISTIAN CAUSE

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
CHARITY NO. 1089855

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Trustees and directors	G Sideras J Sideras B Sideras R Sideras E Sideras L Sideras
Administration office address	Pudleston Court Pudleston Leominster Herefordshire HR6 0QY
Charity registration no.:	1089855
Reporting Accountants:	TKG Partnership Ltd Chartered Accountants 3 Gateway Mews Ringway Bounds Green London N11 2Ut
Bankers:	Coutts & Co

The trustees are pleased to present their annual trustees' report for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011 and 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 (FRS102).

Structure, Governance and Management

Governing Document

Christian Cause is a registered charity and is governed by its declaration of Trust, adopted on 5 February 2001 and amended by supplemental deed dated 1 November 2001.

Recruitment & Appointment of Trustees

The trustees who have served throughout the year are shown on page 1. Appointment of trustees is governed by the Trust Deed.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational Structure

The charity is organized so that the trustees meet regularly to manage its affairs.

Risk Management

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

The trustees also review non-financial risks and these risks are managed by ensuring compliance with all health and safety regulations for clients, staff and volunteers.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Purpose and objectives

The charity's objects and its principal activities are to promote the advancement of the Christian religion in accordance with the statement of fundamental beliefs.

The aims of the charity are to financially support Christian Charities, whose work focuses on housing the homeless, feeding the hungry and spreading the gospel of Jesus Christ on an international level. To financially support Christians (individuals, families or groups) who are out of work or without income and in need of shelter, warmth, food and clothing.

Financial review

Total income for the year amounted to £138,798 with total expenditure amounting to £44,249 leaving a surplus in the year of £94,549.

Accumulated deficit at the balance sheet date amounted to £77,304, of which £77,304 represents income reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity's activities, have kept a proportion of available liquid funds in an interest bearing account to maximise the rate of return, although given current rates of interest the rate of return is minimal. The trustees will review the position and consider alternative investments to maximise returns but will continue with a risk averse policy.

Plans for future periods

The trustees will continue to support good causes in line the objectives and aims of the charity. The Trustees have also indicated that they will not

CHRISTIAN CAUSE

Trustees' Report for the Year Ended 31 March 2023

(Continued)

Trustees responsibilities in relation to the financial statements

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

By order of the board of trustees

.....
G Sideras
Trustee

29 January 2024

I report to the Trustees on my examination of the accounts of Christian Cause (the charity), charity number 1089855, for the year ended 31 March 2023, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

The charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe, that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the accounts did not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set 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 matter 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.

Chrysostomos Kyprianou
TKG Partnership Ltd
Chartered Accountants

3, Gateway Mews
Ringway
Bounds Green
London N11 2UT

29 January 2024

CHRISTIAN CAUSE
Statement of financial activities
for the year ended 31 March 2023

	<u>Notes</u>	Unrestricted Funds £	Total 2022/3 £	Total 2021/22 £
Income:				
<i>Income from other charitable activities</i>				
Fundraising & other income	2	138,798	138,798	80,758
Total income		<u>138,798</u>	<u>138,798</u>	<u>80,758</u>
Expenditure				
<i>Expenditure on charitable activities:</i>				
Direct Charitable expenditure	4	43,100	43,100	20,600
Management and administration	5	1,149	1,149	978
Total expenditure		<u>44,249</u>	<u>44,249</u>	<u>21,578</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments	6	94,549	94,549	59,180
Total funds brought forward		(171,853)	(171,853)	(231,033)
Total funds carried forward		<u>(77,304)</u>	<u>(77,304)</u>	<u>(171,853)</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**CHRISTIAN CAUSE
BALANCE SHEET
AS AT 31 MARCH 2023**

	<u>Notes</u>	<u>2022/23</u>		<u>2021/22</u>	
		£	£	£	£
Current Assets					
Debtors	12	43,250		51,000	
Cash at bank and in hand		<u>22,850</u>		<u>20,550</u>	
Total current assets		66,100		71,550	
Creditors: amounts falling due within one year	13	<u>(143,404)</u>		<u>(243,403)</u>	
Net current assets			<u>(77,304)</u>		<u>(171,853)</u>
NET ASSETS			<u>(77,304)</u>		<u>(171,853)</u>
The funds of the Charity:					
Unrestricted income funds:	15		<u>(77,304)</u>		<u>(171,853)</u>
TOTAL CHARITY FUNDS			<u>(77,304)</u>		<u>(171,853)</u>

The notes at pages 8 to 10 form part of these accounts

Approved by the trustees on 29 January 2024

.....
G Sideras
Trustee & Company Director

CHRISTIAN CAUSE
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Statutory Information

Christian Cause meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102).

Going Concern

The accounts have been drawn on a going concern basis as the Trustees have given an undertaking that they will continue to financially support the Charity.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the cost of commercial trading
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

Irrecoverable VAT is charged as a cost against the activity for which the expenditure has been incurred.

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

The trust has only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

CHRISTIAN CAUSE**Notes to the financial statements
for the year ended 31 March 2023****1 Legal status of the Trust**

The Trust is a registered charity.

2 Financial performance of the charity

	2022/23	2021/22
	£	£
Income	138,798	80,758
Expenditure on charitable activities	43,100	20,600
Expenditure on management and administration	1,149	978
	<u>44,249</u>	<u>21,578</u>
Net income/(expenditure)	94,549	59,180
Total funds brought forward	(171,853)	(231,033)
Total funds carried forward	<u>(77,304)</u>	<u>(171,853)</u>
Represented by:		
Unrestricted funds - general	(77,304)	(231,033)
	<u>(77,304)</u>	<u>(231,033)</u>

3 Income from Donations, Grants & Income Generation

Donations & gift aid	138,755	80,605
Interest receivable	43	153
	<u>138,798</u>	<u>80,758</u>

4 Analysis of expenditure on charitable activities

Donations	43,100	20,600
	<u>43,100</u>	<u>20,600</u>

5 Analysis of governance and support cost

Accountancy fees	960	960
Bank charges	189	18
	<u>1,149</u>	<u>978</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Reporting accountants remuneration for accountancy services	<u>960</u>	<u>960</u>
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7 Trustees' remuneration

The trustees did not receive any remuneration or any other benefits from the Charity during the year under review.

8 Related party transactions

Included in creditors is a loan from the trustees of £ 142,443 (2022: £242,443). The loan is repayable on demand and no interest has been charged on the amount outstanding.

9 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors	2022/23	2021/22
Amounts due within one year:		
Gift Aid Recoverable	27,750	16,000
Sundry debtors	15,500	35,000
	<u>43,250</u>	<u>51,000</u>

13 Creditors		
Amounts falling due within one year:		
Other creditors & accruals	143,404	243,403
	<u>143,404</u>	<u>243,403</u>

14 Analysis of charitable funds

Analysis of movement in unrestricted funds

Unrestricted - General reserve:

Balance at 1 April 2022	(171,853)	(231,033)
Movement in year	94,549	59,180
Balance at 31 March 2023	<u>(77,304)</u>	<u>(171,853)</u>

15 Analysis between fund balances

	2022/23	
	Restricted	Unrestricted
	£	£
Cash at bank and in hand	-	22,850
Other net current assets/ (liabilities)	-	(100,154)
	<u>-</u>	<u>(77,304)</u>
		<u>(77,304)</u>

	2021/22	
	Restricted	Unrestricted
	£	£
Cash at bank and in hand	-	20,550
Other net current assets/ (liabilities)	-	(192,403)
	<u>-</u>	<u>(171,853)</u>
		<u>(171,853)</u>