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## **CHRISTIAN CAUSE**

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**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
CHARITY NO. 1089855**

**CHRISTIAN CAUSE**  
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**CHRISTIAN CAUSE**  
**Legal and Administrative Information**

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**Trustees and directors**

G Sideras  
J Sideras  
B Sideras  
R Sideras  
E Sideras  
L Sideras

**Administration office address**

Manderley  
30 Straight Mile  
Ampfield  
Romsey  
Hampshire  
SO51 9BB

**Charity registration no.:**

1089855

**Reporting Accountants:**

Easebay Ltd t/a E M Costas & Co  
Chartered Accountants  
3 Gateway Mews  
Ringway  
Bounds Green  
London N11 2Ut

**Bankers:**

Coutts & Co

## **CHRISTIAN CAUSE**

### **Trustees' Report for the Year Ended 31 March 2024**

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The trustees are pleased to present their annual trustees' report for the year ended 31 March 2024.

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 £68,513 with total expenditure amounting to £28,421 leaving a surplus in the year of £40,092.

Accumulated deficit at the balance sheet date amounted to £37,212, of which £37,212 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 2024

(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

Date.....23/01/25.....

## CHRISTIAN CAUSE

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHRISTIAN CAUSE

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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 2024.

#### Respective responsibilities of trustees and examiner

As the charity's trustees, 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 Trust'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 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; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

*E M Costas & Co*

E Costas

Easebay t/a E M Costas & Co

Chartered Accountants

3, Gateway Mews  
Ringway  
Bounds Green  
London N11 2UT

Date..... *23/01/2025*

**CHRISTIAN CAUSE**  
**Statement of financial activities**  
**for the year ended 31 March 2024**

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Total 2023/24</u> £	<u>Total 2022/23</u> £
<b>Income:</b>				
<i>Income from other charitable activities</i>				
Fundraising & other income	2	68,513	68,513	138,798
<b>Total income</b>		<u>68,513</u>	<u>68,513</u>	<u>138,798</u>
<b>Expenditure</b>				
<i>Expenditure on charitable activities:</i>				
Direct Charitable expenditure	4	26,850	26,850	43,100
Management and administration	5	1,571	1,571	1,149
<b>Total expenditure</b>		<u>28,421</u>	<u>28,421</u>	<u>44,249</u>
<b>Net income/(expenditure) and net movements in funds before gains and losses on investments</b>	6	40,092	40,092	94,549
<b>Total funds brought forward</b>		(77,304)	(77,304)	(171,853)
<b>Total funds carried forward</b>		<u>(37,212)</u>	<u>(37,212)</u>	<u>(77,304)</u>

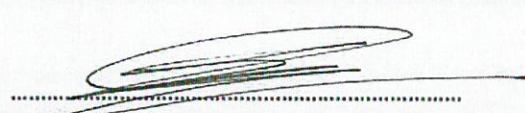
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

CHRISTIAN CAUSE  
BALANCE SHEET  
AS AT 31 MARCH 2024

	Notes	2023/24 £	£	2022/23 £	£
<b>Current Assets</b>					
Debtors	12	12,500		43,250	
Cash at bank and in hand		43,691		22,850	
<b>Total current assets</b>		56,191		66,100	
<b>Creditors: amounts falling due within one year</b>	13	(93,403)		(143,404)	
<b>Net current assets</b>			(37,212)		(77,304)
<b>NET ASSETS</b>			<u>(37,212)</u>		<u>(77,304)</u>
<b>The funds of the Charity:</b>					
Unrestricted income funds:	15		(37,212)		(77,304)
<b>TOTAL CHARITY FUNDS</b>			<u>(37,212)</u>		<u>(77,304)</u>

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

Approved by the trustees on 23/01/25

  
G Sideras  
Trustee & Company Director

**CHRISTIAN CAUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

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**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.

**CHRISTIAN CAUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

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**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 2024****1 Legal status of the Trust**

The Trust is a registered charity.

**2 Financial performance of the charity**

	2023/24 £	2022/23 £
Income	68,513	138,798
Expenditure on charitable activities	26,850	43,100
Expenditure on management and administration	1,571	1,149
	<u>28,421</u>	<u>44,249</u>
Net income/(expenditure)	40,092	94,549
Total funds brought forward	(77,304)	(171,853)
Total funds carried forward	<u>(37,212)</u>	<u>(77,304)</u>
<b>Represented by:</b>		
Unrestricted funds - general	(37,212)	(77,304)
	<u>(37,212)</u>	<u>(77,304)</u>

**3 Income from Donations, Grants & Income Generation**

Donations & gift aid	68,218	138,755
Interest receivable	295	43
	<u>68,513</u>	<u>138,798</u>

**4 Analysis of expenditure on charitable activities**

Donations	26,850	43,100
	<u>26,850</u>	<u>43,100</u>

**5 Analysis of governance and support cost**

Accountancy fees	960	960
Bank charges	611	189
	<u>1,571</u>	<u>1,149</u>

**6 Net income /(expenditure) for the year**

This is stated after charging:

Reporting accountants remuneration for accountancy services	960	960
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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 £92,443 (2023: £142,443). 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.

**CHRISTIAN CAUSE**  
**Notes to the financial statements**  
**for the year ended 31 March 2024**

<b>12 Debtors</b>	<b>2023/24</b>	<b>2022/23</b>
Amounts due within one year:		
Gift Aid Recoverable	12,500	27,750
Sundry debtors	-	15,500
	<u>12,500</u>	<u>43,250</u>

<b>13 Creditors</b>		
Amounts falling due within one year:		
Other creditors & accruals	93,403	143,404
	<u>93,403</u>	<u>143,404</u>

<b>14 Analysis of charitable funds</b>		
Analysis of movement in unrestricted funds		
Unrestricted - General reserve:		
Balance at 1 April 2023	(77,304)	(171,853)
Movement in year	40,092	94,549
Balance at 31 March 2024	<u>(37,212)</u>	<u>(77,304)</u>

**15 Analysis between fund balances**

	<b>2023/24</b>	
	<b>Restricted</b>	<b>Unrestricted</b>
	<b>£</b>	<b>£</b>
		<b>Total</b>
		<b>£</b>
Cash at bank and in hand	-	43,691
Other net current assets/ (liabilities)	-	(80,903)
		<u>(37,212)</u>

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

