



**CLARION TRUST**  
INTERNATIONAL

**(A company limited by guarantee)**

# **Report and Accounts**

**Year ended 31st December 2022**

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**CLARION TRUST INTERNATIONAL  
FOR THE YEAR ENDED 31 DECEMBER 2022  
COMPANY INFORMATION**

|                           |                                                                         |
|---------------------------|-------------------------------------------------------------------------|
| <b>Directors/Trustees</b> | J Newman<br>F Irving<br>A Hounsell<br>P MacInnes<br>J Dobbs<br>E Hughes |
|---------------------------|-------------------------------------------------------------------------|

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

|                                    |                                                                                                                                                                                         |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Company Secretary</b>           | R Ashton                                                                                                                                                                                |
| <b>Key Management Personnel</b>    | S Gaukroger                                                                                                                                                                             |
| <b>Governing Document</b>          | Memorandum and Articles 11 July 2008                                                                                                                                                    |
| <b>Company Registration Number</b> | 06644365                                                                                                                                                                                |
| <b>Charity Registration Number</b> | 1125336                                                                                                                                                                                 |
| <b>Registered Office</b>           | Windmill Farm Business Hub<br>Bowstridge Lane<br>Chalfont St Giles<br>BUCKS HP8 4RG                                                                                                     |
| <b>Independent Examiner</b>        | Emma Baker BSc (Hons) FCA<br>Baker Accountancy Services<br>Windmill Farm Business Hub<br>Bowstridge Lane<br>Chalfont St. Giles<br>BUCKS HP8 4RG                                         |
| <b>Bankers</b>                     | CAF Bank<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>KENT ME19 4JQ<br><br>Metro Bank<br>Unit 81/113, Eden Shopping Centre<br>2 Eden Walk<br>High Wycombe<br>BUCKS HP11 2AW |

# CLARION TRUST INTERNATIONAL

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

### 'Equipping the Church for Leadership, Mission and Evangelism'

The Trustees have pleasure in submitting their Annual Report together with the financial statements of the charity for the year ended 31 December 2022, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

#### Objects of the charity

Clarion Trust International is a Christian charity working in the UK and overseas. It is involved in leadership, training & development, advocacy, networking, and the communication of the Christian Faith and message in a range of contexts.

#### Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company. New Trustees are recruited and appointed by a majority of existing Trustees.

#### Review of Activities

In planning the activities of the charity, they have given consideration to the guidance on public benefit issued by the Charity Commission in December 2008.

Throughout 2022, the world has gradually become less impacted by the Coronavirus pandemic. Local and international travel has therefore been less restricted this year, which means that Clarion Trust's ministry is beginning to resemble more closely how it was prior to the pandemic. This is a change from last year, where our report reflected the ministry being forced into a much more online version, due to the Covid restrictions.

Travel has been easier, however the use of digital technology has still had its place and we have therefore been able to consider which ministry invitations are better face to face and which ones can be achieved well via Zoom. This enables us to keep costs down where possible, in instances where online meetings are effective and appropriate. The list of Clarion's activities in 2022 detailed below reflects this combined approach:

- Radio Interviews, conference speaking (both online and in-person), preaching at local churches, mentoring, participating in advisory boards, strategic consultations, Round Table discussions, etc. All year
- Helping an organisation think through complex leadership strategies in Barcelona. Jan
- Ministering and training in Uganda and Tanzania to pastors, high court judges, lawyers and theological educators. Feb
- Chairing Net Forum meeting in Budapest. Feb
- Chairing the Rooftop International Council meeting and running a 2 day National leaders' conference in USA for Rooftop (a global ministry, equipping Christians to join Jesus in His mission). March
- Speaking to over 1000 students at Dallas Baptist University. March
- Speaking at Hispanic leaders' conference in San Diego. March
- Working with Agape in Albania on how to impact Christian leaders in Europe. May

- Lecturing at St Mary's Church, Haddenham. June
- Running a 2-day marriage conference and working with high court judges in Uganda about child-centred justice. July
- Chairing the Rooftop International Council meeting in USA. September
- Conferences, preaching and meetings with VIVA, Evangelical Alliance and Rooftop in South Asia. October
- Speaking at Open Doors Team meeting, Oxfordshire. November

### **Digital Ministry**

Following a decision at the Trustee Retreat in March 2020 to digitalise more of Clarion's work, Stephen produced an online course designed to equip Christians to navigate their way out of these very unusual times. The Post Covid Church Course, which was launched in 2021, has continued to be very popular with regular sign-ups during 2022, as even now churches are trying to navigate their way through the impact that Covid has had on their congregations and local communities. This free course explores different ways that people have been affected by the pandemic and lockdown and encourages believers to be compassionate, faith-filled, bold agents of positive change in their communities.

### **Partnerships**

Clarion has continued to work with key partners over the last year, namely with Community Bible Study International (CBSI), AGAPE, Haggai International, VIVA and The Rooftop.

Paul & Alison Bosson, members of Seer Green Baptist Church, continue their ministry in Uganda, where they have been working under the Clarion umbrella but self-funded since September 2021. They are still accountable to Clarion and they work partly with CRANE and VIVA. Alison is continuing to work with a medical mission and Paul is building on many of the strategic partnerships with key people in Ugandan society established by Clarion over many years.

### **Legacy**

It was not possible to further develop the Legacy programme in 2021 due to the restrictions imposed by Lockdown and the Covid-19 pandemic. However, during 2022, the Director has been in conversation with Hazlett Bloomfield regarding the possibility of ongoing ministry in Myanmar during 2023, now that the pandemic situation is easing. Our future involvement with leaders of churches and theological colleges there is a priority, as long as the political and pandemic situations allow.

### **Staffing and Trustees**

Sue Pole took over from Julia Crellin on 10<sup>th</sup> January 2022 as Stephen's PA and office manager and David Fletcher continued to manage the accounts on a voluntary basis.

The Trustees met as a Board in person four times during the year. There was an extended time together at an Away Day in May, which gave Trustees the time to reflect more deeply and spend some time together in fellowship and prayer. The office work continues to be split between the offices in Chalfont St Giles and Eynsham, Oxfordshire.

### **Financial Review**

The Trustees wish to thank all our prayer partners and supporters for their faithful financial and prayer support for Clarion. We are grateful to God for his ongoing financial provision during a period of continuing uncertainty and the cost-of-living crisis. In the year under consideration, we achieved an income of £262,279 (£86,674 for Uganda), resulting in a deficit of £42,443 (-£17,892 for Uganda) at the year end.



## **Donations**

During the period under review, Clarion Trust made a donation to long-term contacts in Myanmar at the Grace Theological College, which trains pastors for Christian service. This second of two donations was unanimously agreed by the Board of Trustees at the final Board meeting of 2021.

## **Going concern**

Going concern is a basic underlying assumption that an organisation will be able to continue operating for a period of time (usually 12 months from date of signing the accounts) that is sufficient to carry out its commitments, obligations, objectives, and so on. In other words, the organisation will not have to liquidate or be forced out of business in the foreseeable future.

Clarion has no long-term commitments, leases or contracts and has been successfully operating for ten years, meeting all its financial commitments without the need for loans or bank overdraft facilities. Our cashflow is tightly monitored to ensure that our aims and objectives are achieved without financial risk to the organisation. We have an increasing supporter donor base, including significant global partners. The Trustees of Clarion are confident that the charity will continue as a going concern for the foreseeable future.

## **Reserves Policy**

The reserves policy has not changed since last year whereby free reserves held by the charity should be maintained at sufficient cash levels to maintain the charity's operations in the event of short-term funding fluctuations or unforeseen costs. The Board is always keen to look to increase reserves to an acceptable level.

## **Risk Management**

The responsibility for the management and control of the charity rests with the Trustees and therefore their involvement in the key aspects of the risk management process is essential. The Trustees undertake a regular review of the risks faced by the charity and seek to plan for the management and mitigation of those risks. They meet for a quarterly business meeting and informally on a monthly basis. The Charity has a comprehensive risk management policy, but the main risks to the functioning of Clarion Trust International as identified by the Trustees are: i) cashflow; ii) the wellbeing of our Director, Stephen Gaukroger; iii) overseas travel risks; and iv) perception and reputation.

- i) **Cash flow.** We are reliant on both individual and corporate donors. Some give on a regular basis and others give on an ad hoc basis. In a period of economic uncertainty, such as that occasioned by Brexit and the Coronavirus, we might experience a reduction or termination of funding from donors. Our cashflow and the overall financial position is reviewed both weekly and monthly by the Chairman with the Director. Our Director keeps the Trustees informed of fluctuations in the accounts and acts on their advice.
- ii) **The wellbeing of our Director.** Stephen Gaukroger is the key player in enabling us to deliver Clarion's vision and goals. In view of all the international travel he undertakes, the Trustees insist that he travels business class on all the long-haul flights he takes. They also ensure that he has a full medical check every other year.
- iii) **Overseas Travel Risks.** When considering invitations to speaking engagements and conferences overseas, the Trustees and the Director carefully assess the travel risks.
- iv) **Perception and Reputation.** We put a high value on the integrity and credibility of the Charity both in the UK & overseas and our Trustees have excellent networks of contacts to ensure that we are aware of any issues that may arise. Our Director communicates regularly with our supporters and is quick to thank donors for their gifts.

### **Trustees' responsibilities in relation to the financial statements**

The Charity Trustees (who are also the directors of Clarion Trust International for the purposes of company law) 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).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

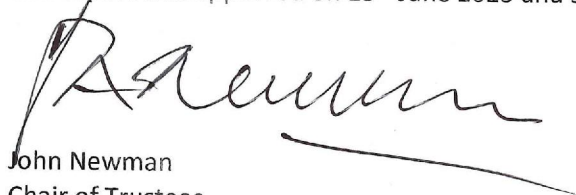
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Approval**

This report was approved on 15<sup>th</sup> June 2023 and signed by order of the Board of Trustees by:



John Newman  
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT  
TO THE CHARITY TRUSTEES OF  
CLARION TRUST INTERNATIONAL**

I report to the Trustees on my examination of the accounts for the year ended 31 December 2022 on pages 8 to 13 which have been prepared on the basis of the accounting policies set out on page 10.

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities 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 procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 those 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 in the statement 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; 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 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.

Signed:



Dated: 19 June 2023

Emma Baker BA (Hons) FCA  
Baker Accountancy Services  
Windmill Farm Business Hub, Bowstridge Lane,  
Chalfont St. Giles, Buckinghamshire, HP8 4RG



**CLARION TRUST INTERNATIONAL**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Summary Income and Expenditure Account**

|                                                                            | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|----------------------------------------------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                                          |      |                            |                          |                             |                             |
| Donations and legacies                                                     | 2a   | 114,469                    | 1,692                    | 116,161                     | 119,063                     |
| Charitable activities                                                      | 2b   | 100,373                    | 91,266                   | 191,639                     | 58,205                      |
| Total income and endowments                                                |      | 214,842                    | 92,958                   | 307,800                     | 177,268                     |
| <b>EXPENDITURE ON</b>                                                      |      |                            |                          |                             |                             |
| Direct charitable costs                                                    | 3    | 184,413                    | 50,207                   | 234,620                     | 174,227                     |
| Support & administration                                                   | 3    | 11,347                     | 12,725                   | 24,072                      | 7,143                       |
| Total costs                                                                |      | 195,760                    | 62,932                   | 258,692                     | 181,370                     |
| <b>Net income/(expenditure) and<br/>Net movement in funds for the year</b> |      | 19,082                     | 30,026                   | 49,108                      | (4,102)                     |
| <b>Reconciliation of funds:</b>                                            |      |                            |                          |                             |                             |
| Total funds brought forward                                                |      | 3,579                      | 6,264                    | 9,843                       | 13,945                      |
| Total funds carried forward                                                |      | 22,661                     | 36,290                   | 58,951                      | 9,843                       |

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 10-13 form part of these accounts.

**CLARION TRUST INTERNATIONAL**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                         | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds 2022<br>£ | Total<br>Funds 2021<br>£ |
|-----------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                     |      |                            |                          |                          |                          |
| Tangible assets                         | 5    | -                          | 12,548                   | 12,548                   | 25,096                   |
|                                         |      | -                          | 12,548                   | 12,548                   | 25,096                   |
| <b>CURRENT ASSETS</b>                   |      |                            |                          |                          |                          |
| Debtors                                 | 6    | -                          | -                        | -                        | -                        |
| Cash at bank                            |      | 19,287                     | 425                      | 19,712                   | 40,000                   |
|                                         |      | 19,287                     | 425                      | 19,712                   | 40,000                   |
| <b>CURRENT LIABILITIES</b>              |      |                            |                          |                          |                          |
| Liabilities falling due within one year | 7    | (15,451)                   | (301)                    | (15,752)                 | (6,145)                  |
| <b>Net current assets</b>               |      | 3,836                      | 124                      | 3,960                    | 33,855                   |
| <b>NET ASSETS</b>                       |      | 3,836                      | 12,672                   | 16,508                   | 58,951                   |
| <b>FUND BALANCES</b>                    |      |                            |                          |                          |                          |
| Unrestricted funds                      |      |                            |                          |                          |                          |
| General Funds                           | 8    | 3,836                      | -                        | 3,836                    | 28,568                   |
| Restricted Funds                        | 8    | -                          | 12,672                   | 12,672                   | 30,383                   |
| <b>Total Charity Funds</b>              |      | 3,836                      | 12,672                   | 16,508                   | 58,951                   |

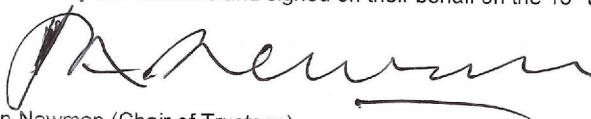
For the year ended 31 December 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Responsibilities of Directors/Trustees:**

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- b. The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Trustees and signed on their behalf on the 15<sup>th</sup> June 2023 by:



John Newman (Chair of Trustees)

Company number: 06644365 Charity number: 1125336

The notes on pages 10-13 form part of these accounts.

# CLARION TRUST INTERNATIONAL

## Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102 (effective 1 Jan 2015)) – (Charities SORP (FRS 102)) and Companies Act 2016.

The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are recognised when received by the charity except where there are conditions which require use in future accounting periods in which case the income received is deferred and shown in 'amounts due within one year'. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Consultancy income is taken into account in income in the accounts when the work is undertaken. If invoiced work occurs after the year end the unearned element is shown as 'deferred income'. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Fund Accounting:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes of the charity as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,500 when they are written off on purchase.

Depreciation periods are as follows:

|                         |                       |
|-------------------------|-----------------------|
| Equipment and computers | Between 3 and 7 years |
| Motor vehicle           | 3 years               |

e) Pension costs:

The company operates a defined contribution scheme for all of its employees. Pension premiums are charged as they are paid.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

h) Going Concern

The Trustees acknowledge the latest guidance on going concern. The charity is dependent upon the generous funding of its supporters which has historically proved sufficient to enable the charity to continue its full operations. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and, therefore, they continue to adopt the going concern basis in preparing the annual financial statements.

# CLARION TRUST INTERNATIONAL

## Notes to the Accounts

### FOR THE YEAR ENDED 31 DECEMBER 2022

|          |                                              |                               |                             |                       |                       |
|----------|----------------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>2</b> | <b>Voluntary income</b>                      | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
| <b>a</b> | <b>Voluntary income</b>                      | £                             | £                           | £                     | £                     |
|          | General donations                            | 102,840                       | 41,229                      | 144,069               | 107,881               |
|          | Tax recoverable + Interest                   | 7,093                         | 75                          | 7,168                 | 8,280                 |
|          |                                              | 109,933                       | 41,304                      | 151,237               | 116,161               |
| <b>b</b> | <b>From charitable activities</b>            |                               |                             |                       |                       |
|          | Speaking fees                                | 405                           | -                           | 405                   | 1,245                 |
|          | Consultancy fees                             | 55,613                        | 47,370                      | 102,983               | 117,726               |
|          | Cost reimbursements                          | 7,654                         | -                           | 7,654                 | 2,626                 |
|          | Filming/Services                             | -                             | -                           | -                     | 900                   |
|          | Legacy income                                | -                             | -                           | -                     | 69,142                |
|          |                                              | 63,672                        | 47,370                      | 111,042               | 191,639               |
| <b>3</b> | <b>Charitable activity</b>                   | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|          |                                              | £                             | £                           | £                     | £                     |
|          | <b>Direct Charitable Costs</b>               |                               |                             |                       |                       |
|          | Staff costs                                  | 134,088                       | -                           | 134,088               | 124,955               |
|          | Travel & accommodation                       | 36,760                        | 2,000                       | 38,760                | 39,045                |
|          | Uganda operation costs                       | -                             | 71,125                      | 71,125                | 50,207                |
|          | Insurance                                    | 5,847                         | -                           | 5,847                 | 5,671                 |
|          | Advertising                                  | -                             | -                           | -                     | -                     |
|          | Professional fees                            | 1,435                         | -                           | 1,435                 | 1,159                 |
|          | Grants (Note 3c)                             | 6,950                         | 20,506                      | 27,456                | 13,583                |
|          |                                              | 185,080                       | 93,631                      | 278,711               | 234,620               |
|          | <b>Support &amp; Administration</b>          |                               |                             |                       |                       |
|          | Office costs                                 | 11,757                        | -                           | 11,757                | 11,347                |
|          | Depreciation costs                           | 1,319                         | 12,935                      | 14,254                | 12,725                |
|          |                                              | 13,076                        | 12,935                      | 26,011                | 24,072                |
|          | <b>Combined charitable<br/>activity cost</b> | 198,156                       | 106,566                     | 304,722               | 258,692               |
| <b>c</b> | <b>Grants</b>                                | <b>Institutions</b>           | <b>Individuals</b>          | <b>2022</b>           | <b>2021</b>           |
|          |                                              | £                             | £                           | £                     | £                     |
|          | Missional training support                   | 27,456                        | -                           | 27,456                | 13,583                |
|          | Relief of poverty                            | -                             | -                           | -                     | -                     |
|          |                                              | 27,456                        | -                           | 27,456                | 13,583                |



CLARION TRUST INTERNATIONAL

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Staff & Trustees

|                                          | 2022    | 2021    |
|------------------------------------------|---------|---------|
|                                          | £       | £       |
| Gross wages, salaries & benefits in kind | 110,867 | 103,480 |
| Employer's National Insurance costs      | 7,745   | 6,450   |
| Pension costs                            | 16,076  | 15,025  |
| Total staff costs                        | 134,088 | 124,955 |

The charity has two full time equivalent employed staff.

Number of employees receiving emoluments above £60,000: 1 1

Remuneration payable to key management (excluding Trustees) amounted to £102,153 (£86,570 + pension £15,583) in the year (2021: £98,022).

Key management is considered to cover the Director employed by the charity.

No Trustee received reimbursed expenses in the year.

The total amount of donations funded by Trustees and connected parties was £7,944 (2021: £7,944).

5 Tangible Fixed Assets

|                                 | Total<br>2022 | Total<br>2021 |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Motor vehicle cost – B. fwd.    | 37,643        | -             |
| Additions                       | -             | 37,643        |
|                                 | 37,643        | 37,643        |
| Office equipment cost – B. fwd. | 2,588         | 7,536         |
| Additions                       | 1,705         | 179           |
|                                 | 4,293         | 7,715         |
| Disposals                       | (2,409)       | (5,172)       |
|                                 | 1,884         | 2,588         |
| <u>Accumulated Depreciation</u> |               |               |
| Motor vehicles – B. fwd.        | 12,547        | -             |
| Current year                    | 12,548        | 12,547        |
|                                 | 25,095        | 12,547        |
| Office equipment – B. fwd.      | 2,588         | 7,536         |
| Current year                    | 1,705         | 179           |
|                                 | 4,293         | 7,715         |
| Disposals                       | (2,409)       | (5,127)       |
|                                 | 1,884         | 2,588         |
| <u>Net book value</u>           |               |               |
| Motor vehicles                  | 12,548        | 25,096        |
| Office equipment                | -             | -             |
|                                 | 12,548        | 25,096        |

# CLARION TRUST INTERNATIONAL

## Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Debtors and Prepayments

|                         | 2022 | 2021 |
|-------------------------|------|------|
|                         | £    | £    |
| Overpayment recoverable | -    | -    |
| Prepayments             | -    | -    |
|                         | -    | -    |

### 7 Creditors: liabilities falling due within one year

|                               | 2022   | 2021  |
|-------------------------------|--------|-------|
|                               | £      | £     |
| Taxes and social security     | 3,051  | 3,750 |
| Other creditors + credit card | 301    | 1,395 |
| Accruals                      | 1,000  | 1,000 |
| Deferred income               | 11,400 | -     |
|                               | 15,752 | 6,145 |

### 8 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

|                | Opening<br>Balance | Incoming<br>resources | Outgoing<br>resources | Transfers<br>in the year | Closing<br>balance |
|----------------|--------------------|-----------------------|-----------------------|--------------------------|--------------------|
|                | £                  | £                     | £                     | £                        | £                  |
| Ministry trips | -                  | 2,000                 | (2,000)               | -                        | -                  |
| Grants         | -                  | -                     | -                     | -                        | -                  |
| Uganda Project | 30,383             | 86,674                | (104,566)             | 181                      | 12,672             |
|                | 30,383             | 88,674                | (106,566)             | 181                      | 12,672             |

The assets and liabilities represented by the various funds are as follows:

|                    | Fixed assets | Bank & cash<br>balances | Other net<br>assets | Total  |
|--------------------|--------------|-------------------------|---------------------|--------|
|                    | £            | £                       | £                   | £      |
| Restricted funds   | 12,548       | 425                     | (301)               | 12,672 |
| Unrestricted funds | -            | 7,887                   | (4,051)             | 3,836  |
|                    | 12,548       | 8,312                   | (4,352)             | 16,508 |

### 9 Legal Status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**CLARION TRUST INTERNATIONAL**  
**Detailed Statement of Financial Activities with Comparatives**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

| 1                                  | Note | Unrestricted Funds - General |                | Restricted Funds |               | Total Funds     | Total Funds    |
|------------------------------------|------|------------------------------|----------------|------------------|---------------|-----------------|----------------|
|                                    |      | 2022                         | 2021           | 2022             | 2021          | 2022            | 2021           |
|                                    |      | £                            | £              | £                | £             | £               | £              |
| <b>INCOME AND ENDOWMENTS FROM</b>  |      |                              |                |                  |               |                 |                |
| Donations and legacies             | 2a   | 109,933                      | 114,469        | 41,304           | 1,692         | 151,237         | 116,161        |
| Charitable activities              | 2b   | 63,672                       | 100,373        | 47,370           | 91,266        | 111,042         | 191,639        |
| <b>Total income and endowments</b> |      | <b>173,605</b>               | <b>214,842</b> | <b>88,674</b>    | <b>92,958</b> | <b>262,279</b>  | <b>307,800</b> |
| <b>EXPENDITURE ON</b>              |      |                              |                |                  |               |                 |                |
| Charitable activities              | 3    | 198,156                      | 195,760        | 106,566          | 62,932        | 304,722         | 258,692        |
| <b>Total expenditure</b>           |      | <b>198,156</b>               | <b>195,760</b> | <b>106,566</b>   | <b>62,932</b> | <b>304,722</b>  | <b>258,692</b> |
|                                    |      | <b>(24,551)</b>              |                | <b>(17,892)</b>  |               | <b>(42,443)</b> |                |
| <b>Net movement in funds</b>       |      | <b>(24,551)</b>              | <b>19,082</b>  | <b>(17,892)</b>  | <b>30,026</b> | <b>(42,443)</b> | <b>49,108</b>  |
| <b>Reconciliation of funds:</b>    |      |                              |                |                  |               |                 |                |
|                                    |      | 22,661                       | 3,579          | 36,290           | 6,264         | 58,951          | 9,843          |
| Transfer                           |      | 5,726                        |                | (5,726)          |               | -               |                |
| <b>Total funds carried forward</b> |      | <b>3,836</b>                 | <b>22,661</b>  | <b>12,672</b>    | <b>36,290</b> | <b>16,508</b>   | <b>58,951</b>  |

Movements on reserves and all recognised gains and losses shown above.