COMMISSION APOSTOLIC TRUST LTD

England & Wales · Charity number 1150017

Details

Other names	COMMISSION
Status	Registered
Legal form	Charitable company
Company number	08293624
Registered	2012-12-03
Register	View on the Charity Commission register

Contact

Address	Citygate Centre 138A Holdenhurst Road Bournemouth BH8 8AS
Phone	01202122600
Email	office@commission.global
Website	www.commission.global

Activities

Objects: 1.TO ADVANCE THE CHRISTIAN FAITH TO PROCLAIM AND FURTHER THE GOSPEL OF GOD AND HIS SON THE LORD JESUS CHRIST AND TO PREACH AND TEACH THE CHRISTIAN FAITH IN ANY PART OF THE WORLD;AND 2.TO PROVIDE ASSISTANCE FOR AGED PERSONS AND PERSONS IN CONDITIONS OF NEED,HARDSHIP OR DISTRESS WHETHER IN CONNECTION WITH HOUSING OR ACCOMMODATION OR SHELTER OR ANY OTHER PURPOSE(WHETHER BY WAY OF LOAN,GIFT,THE PROVISION OF ACCOMMODATION OR SHELTER OR IN ANY OTHER WAY)PRIORITY BEING GIVEN TO APPLICANTS WHO ARE IN AGREEMENT WITH THE OBJECT OF THE COMPANY SET OUT IN 1 ABOVE,OR SUCH OTHER RELIGIOUS INSTITUTION OR BODY HAVING PURPOSES SIMILAR THERETO AS THE MEMBERS SHALL FROM TIME TO TIME DECIDE.

Activities: Establishing new churches, providing assistance/support to existing churches. Public conferences inc. annual family Bible conference approx. 3000 delegates & conferences in Portugal/Spain & India for support, development & training of church leaders/members. Training church leaders through formal training courses. Church based community projects, inc. relief & development in low income countries.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bangladesh
- Bhutan
- Brazil
- Canada
- Croatia
- Ghana
- India
- Jordan
- Kenya
- Lebanon
- Mexico
- Nepal
- Pakistan
- Philippines
- Portugal
- Serbia
- Spain
- United States
- Zambia
- Throughout England

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,294,301	£1,455,487	£603,827	12
2023-12-31	£1,331,314	£1,462,115	£765,013	10
2022-12-31	£713,442	£832,068	£895,814	12
2021-12-31	£791,499	£851,111	£1,014,440	14
2020-12-31	£971,356	£991,973	£1,074,052	14

Trustees

Name	Role	Appointed
Charlotte Walker		2025-01-23
John Flewitt		2023-12-01
Lisa Green		2020-05-21
MILES BARTHOLOMEW JARVIS		2012-11-28
Mark Truesdale		2024-06-13
Oluwapelumi Ayomide Bolorunduro		2021-07-14
Stephen Sloan		2020-05-21
Thomas Hancock		2024-06-13
Tony Lynch		2025-06-26

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COMMISSION APOSTOLIC TRUST LTD

England & Wales - Charity number 1150017

Accounts

Company Registration No. 08293624
Charity Registration No. 1150017

Commission Apostolic Trust Limited

Report and Financial Statements

31 December 2024

Commission Apostolic Trust Limited

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Commission Apostolic Trust Limited

Trustees and Trust Information
Year ended 31 December 2024

Trustees	Mr G A Wood (Chairman) Mr S D Theunissen (resigned June 2024) Mr O A Bolorunduro Mr M B Jarvis Mrs L M Green Mr S T Sloan Mr J A Flewitt Mr M Truesdale (appointed June 2024) Mr T J Hancock (appointed June 2024) Mrs Charlotte Walker (appointed January 2025)
Independent Auditors	Saffery LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 62 Commercial Road Bournemouth Dorset BH2 5LR
Company Registration Number	08293624
Charity Number	1150017
Principal Office	138 Holdenhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Miller Mr B Welchman (appointed June 2024) Mr T Blaber Mr C Kilby

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2024.

Other than Sean Theunissen (resigned June 2024), Mark Truesdale and Tom Hancock (appointed June 2024) and Charlotte Walker (appointed January 2025), the trustees named on page 1 served throughout the year.

Objectives and Activities

Principal Objectives

The main objectives of Commission Apostolic Trust Ltd are to advance the Christian faith, to relieve sickness, poverty, and distress to persons in need by virtue of age or social or economic circumstances and to advance the education whether of children or of adults.

Principal Activities

In order to achieve its objectives, Commission works as a worldwide family of churches through the following activities:

1. Establishing new churches and caring for established churches
2. Organising conferences to encourage and envision individuals and church leaders
3. Training individuals for Christian service in the church and community
4. Strengthening relationships and developing apostolic leaders both in the UK and abroad
5. Working directly with or supporting projects helping the poor or those in hardship

Achievements and performance

Overview

Commission is an international family of churches working together to start and care for churches, and to impact the communities which those churches serve. We have a vision to see thousands of lives transformed, through hundreds of churches, in tens of nations.

2024 was a year of significant changes for Commission Apostolic Trust Ltd. Guy Miller who had been leading the family of churches from its inception stepped down and passed the leadership to Vinu Paul. At our second Commission Festival this was announced to the family of churches. During the event, it was also announced that the Commission Festival would be paused until further notice.

Vinu Paul has worked with the leadership teams since the summer of 2024 to think through how best to achieve the long-term vision and charitable objectives of Commission. Vinu has gathered a new steering group to strategically consider what and how Commission does to achieve its aims of Planting and Supporting churches, Equipping individuals and alleviating poverty.

Review of the year's activities

Each of the five Principal Activities of Commission are outlined below with significant achievements for 2024 noted.

1. Establishing new churches and caring for established churches

The care of established churches is a hugely important and usually unseen part of Commission's work. Throughout the year, care is provided to churches through our network of relationships and through the HUBs and the HUB leaders.

Many churches will have visits from HUB leaders or other leaders with whom they have a relationship to provide support to the leadership team(s) of the church as well as to the church at large. These sometimes will be as a visiting speaker, for the setting in of new Elders or to provide guidance in times of particularly difficult situations or where external support or wisdom is required.

In 2024, we saw LifeSpring Church established. This had previously been a site of Jubilee Church Farnham but went on to become an independent Church and registered Charity. Commission has provided support to Lifespring through the provision of a grant and ongoing support through the Hubs. We also welcomed Sudbury Baptist Church into the Commission family in 2024.

Equally, internationally, Commission continues to make connections with churches who are interested in joining the family and establishing connections for possible future work and partnerships. In 2024, we welcomed our first Italian Commission Church.

There are many other connections being made locally and internationally and we are expecting that in 2025, we will see our first Commission Church planted into Auckland, New Zealand in partnership with Catalyst (another New Frontiers sphere).

2. Organising conferences to encourage and envision individuals and church leaders

In 2024 we continued to run many of our normal events, creating a space and opportunities for many individuals and churches to be connected, encouraged and also envisioned about Commission and it's future.

Some of the events we delivered in 2024 are:

- **Key leaders Gatherings** – This was an opportunity for those who lead the Eldership team at their local church and those who were in other leadership positions within Commission to gather for a day of envisioning and dreaming. It was also an opportunity for Vinu Paul to address these key leaders specifically about the changes taking place in the leadership of Commission. He was able to answer questions and concerns as well as bring some vision and excitement about the growth witnessed in India. This event was held twice in 2024.

- **Global Prayer** – This is an on-line event to gather Leaders from across Commission globally to spend some time together in prayer and to share news about events in the various nations we're involved in. Although this began as a one-off gathering during the pandemic, we soon realised that it was hugely beneficial to Commission Church Leaders and it has since become a regular event.

- **Leadership and Governance** – 2024 was the first year of running this event. It was aimed at Elders and Trustees of Commission Churches. The purpose of the event was to teach the importance of good governance in the church, the importance of a good relationship between the trustee team and the eldership team and how they can work well together. The event gathered around 100 delegates and was very successful. The event is planned for 2025 again.

- **Equipping The Prophets** – About 100 individuals with a prophetic gift and a desire to see this gift flourish, gathered for a day of teaching and worship in Winchester. The event is to be run again in 2025.

- **Commission Prayer & Fasting** – We continue to gather Church Leaders, Church staff and anyone available during the day to hear news of the Commission world and pray into the needs that exist, particularly in the nations we are working into.

- **Equipping The Administrators** – We continue to gather those in operational and administrative roles within the Commission churches once a year for an in-person opportunity to worship and receive teaching and practical advice about the roles they fulfil.

- **Commission Twenties and Thirties** – formally known as Commission Students to Thirties (CST) the event had a change in its name to reflect the demographic of the delegates that attend. The day was full of teaching into practical and important topics that are very relevant to those in in their 20s and 30s.

3. Training individuals for Christian service in the church and community

We continue to see an interest in theology training and encourage a desire for development and growth in Leadership. All five of our core Commission Training courses continue to do very well. 2024 saw the launch of yet another course, TFL online. Making it possible for emerging leaders in our churches outside of the UK to engage with the same material that our UK leadership trainees are exposed to.

- **Commission Intern Year** – this is a one-year internship for individuals, consisting of serving a local church and attending our TFL course (see below). We gathered the students for three-day residentials, throughout the year and once a month for a zoom call. 8 New students were enrolled onto the course in.

- **Level One – Theology for Life** – this one-year part time course aims to increase theological understanding of the core doctrines of the Christian faith. 2024 saw our largest intake of students on this course. 72 students were enrolled onto this course.

- **Level Two – Training for Leadership and Ministry** – this two-year part time course aims to teach on the practices and theologies that make us distinct as a family of churches, and to train in leadership. It is our core programme for equipping and coaching all new and emerging leaders in our church family. The course has been undergoing some changes to make it more accessible, relevant and compact for the students. For the 2024/2025 Academic year, there were 26 first-year students enrolled onto this course.

- **Level Three – Graduate Diploma in Theology** – In partnership with Union School of Theology (UST) Commission has been running this course since 2020. The aim of the course is to facilitate rigorous theological study at graduate level. The Graduate Diploma in Theology (GDip), accredited by The Open University, is designed for people stepping into formal ministry, as well as leaders already in ministry who have missed out on formal theological education. Combining both academic and spiritual formation, the GDip provides a solid grounding in biblical, theological, historical, and pastoral theology to meet the needs of leaders across the Commission network. 6 New students were enrolled onto this course 2024.

- **Level Four – Master's Degree in Theology** - The Master of Theology (MTh), validated by The Open University, is designed for current leaders who want to grow through serious theological and applied study. Combining both academic and spiritual formation, the MTh gives leaders the opportunity to deepen their biblical, theological, and pastoral knowledge while also strengthening their practical ministry skills. 9 new students joined the cohort in 2024.

Commission Scholarship:

Commission continues to offer scholarships to students on our courses, particularly those studying at Levels 3 and 4. This is to provide some financial support to those who might struggle financially without the additional support of the scholarship. The scholarships are offered to individuals based on their circumstances and in partnership with their local church. 3 New scholarships to the value of £3,511 were awarded in 2024.

4. Strengthening relationships and developing apostolic leaders and vision both in the UK and abroad

As Commission has developed over the years, the leadership team have been able to express and develop the vision and direction for Commission for the future. In April 2016 a vision statement was developed for Commission 'to see thousands of lives transformed through hundreds of churches in tens of nations'.

Commission is working to prioritise the multiplication and release of Ephesians 4 ministries and apostolic teams, sustained attention on leadership care, support and development, and the pursuit of the apostolic priorities of reaching the unreached and ministry with the poor.

There have been a number of efforts made towards this, including a restructure and review of how the UK Team functions and how it relates to international leaders, the role of Vinu Paul as an Apostle alongside Guy Miller within Commission, a review of the Hubs which has led to a restructure with a desire to better connect Commission Churches to the apostolic teams.

Commission strongly affirms that we are a church family, and so time is given through our events and care of churches to develop strong relationships. Often this is achieved through working on joint projects together. We continue to explore and develop connections with church leaders or potential church planting areas in several nations including in the Middle East, Asia, the Northern America and Latin America, New Zealand and multiple African nations.

5. Working directly with or supporting projects helping the vulnerable or those in hardship

As noted in our charitable objects, helping the vulnerable and those in hardship is a key value which is implemented through a number of projects in our local churches and jointly as a family of churches.

We hold a crisis relief fund as part of the annual offering to use as and when crises develop so that we can respond quickly when the need arises.

During 2024 we were able to provide some support to those who required it in times of crisis.

In all of the above activity, the focus remains the same: starting churches, strengthening leaders, raising up indigenous leaders, caring for those who are vulnerable and in poverty and going to areas of the world where the Christian faith is not expressed or known. Overall, we hope that the impact of our work is increasing in the communities that our churches serve both in the UK and overseas. Through our partnership with local churches, we believe our work together is making a real difference to the lives of many.

Other activity:

Communications and resources

Commission has maintained a regularly updated website which is a central point for resources, event bookings, media archives and information about Commission. This website has valuable resources in all areas of our work including the vision, as well as information about upcoming events, our training courses and a blog. Significant work was carried out on the website to improve its appearance and make it more accessible.

A regular social media presence has also been maintained primarily using the Instagram and Facebook Platforms.

Communication is a vital element in unifying our churches to our common aims and values and we will continue to ensure we pursue excellence in this area.

Operations

Throughout the year the administrative team along with the charity directors continued to work hard to ensure we have robust policies and procedures in place to help achieve our long-term objectives. We have developed strong internal systems of administration, finance, risk management and governance through the implementation of an operational framework.

Incoming resources

Total incoming resources for the year were £1,294K during 2024 (2023: £1,331k). This income is made up of donations, training fees and event ticket income as well as investment income.

Undesignated donations are mainly received from churches either as regular or one-off gifts; these amounted to £318k during 2024 (2023: £323k). Donations received from our offering during the year amounted to just over £339k (2023: £385k). These funds are treated as designated funds by the directors.

Conference and Training income amounted to £46k during the year (2023: £47k) and includes events such as Commission Leadership Conference, Leadership and Governance Day, Commission Festival, Commission Twenties and Thirties and our leadership training courses.

Future objectives

Our objective for the future continues to be to expand our regular core activities of raising leaders, starting and supporting established churches, ministry with the poor and proclamation of the Christian faith. The support of leaders as they continue to lead churches through on-going change and challenges is of primary importance, and we are deliberately investing more time and money on the emotional well-being and mental health of our leaders and those who work for Commission churches. Additionally, considering the current environment and with news of leadership and governance failures in Churches and Christian Charities, we have a desire to equip out churches to establish appropriate and robust systems.

We also want to continue to enjoy the benefits of technology in our events by including Commission Churches from outside the UK where possible, in some of our in-person UK events. This will help us continue to remain connected as a family of churches across the globe.

We will continue to emphasise our priority of caring for the vulnerable, isolated and in poverty, providing for physical, emotional, and spiritual needs. Primarily this happens through our local churches in all the nations we work.

Leadership training and development remains a key priority given our objective to start new churches in the UK and overseas.

Continued investment in our communications as an organisation remains a priority as we look to build stronger relationship and unity as a family of churches.

Finally, continuing to build a strong UK administrative base is a priority in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant Making Policy

Commission works with churches worldwide and where these churches are able to fulfil the objectives of the charity more ably, or maintain closer working links with activities or projects, grants are sometimes provided. These are made following a thorough grant application process.

Our grant management policy and associated procedures and systems was entirely updated in 2019, including developing our online grant application and reporting systems further. This includes categorising the different types of grants and specifying the requirements for each category. For the categories which require an application, applicants are required to submit project proposals including budgets, narrative summary and intended impacts of funding. Depending on the nature of the grant, mid-term and final evaluation reports are also required as part of the grant cycle, including submission of evidence of end point use of funds where applicable.

Once received, the application is assessed, discussed and agreed by the responsible leadership Team. The Operations team monitor and review plans, evaluations and reports including budgetary controls for all applications.

Reserves Policy

The directors review the charity's reserves regularly in the light of Charity Commission guidance. The directors believe that the charity should hold free reserves of between two and four months of the monthly operating costs, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2024 are £603,827 (2023: £765,013).
- There is £33,152 (2023: £17,552) of restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. The apportionment of the funding is specified in note 13 of the accounts.
- £417,595 (2023: £297,347) has been designated by the Directors at 31 December 2024.
- The designated funds will be spent over time as we outwork the long-term strategy for Commission.
- Within the total funds there is £4,327 which could only be realised by selling the fixed assets held by the charity.
- Therefore, the total free reserves held by the charity at the year-end are £153,080.
- This amount is just below the policy set by the directors as two to four months of regular operating costs (£200k and £400k). The intention is to build this reserve back up over the next two years to ensure we have sufficient reserves for our future.

Support, volunteers and other organisations

Commission developed partly out of the identifiable benefit gained from a family of churches working together. This has enabled the charity to expand into areas of involvement which would have otherwise taken longer to achieve or been impossible. These relationships benefit the charity in areas such as church planting and development, training, conferences and working with those in need.

The trustees express their thanks for the ongoing generosity of churches and individuals in both donations and volunteer time.

Employees

The work of Commission relies on the commitment and hard work of its valued staff. A considerable amount of time is volunteered to Commission both in continuous service and at our various events throughout the year.

Commission directly employed a total of 12 people in 2024.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for reviewing and determining salaries was redesigned at the end of 2021 for it to be more specific to Commission and it's staffing requirements. The matrix that was developed now takes into consideration annual inflation and helps to map out potential development and a trajectory for each role. Some of the benefits of the new matrix is in forecasting staffing costs. The matrix considers key responsibility areas for each role, level of responsibility and value that each role is to the organisation. Appraisal review feedback will continue to be used by the trustees in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

The trustees have given due regard to the Charity Commissions guidance on public benefit.

It is important to note the direct public benefit that exists from the establishing of churches in communities. One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically our churches will engage in a number of different projects.

As a family of churches, we are keen that the social action projects we run are of a very high standard and as such provide resources to local churches to ensure good practice. This includes teaching and training offered to local churches to monitor and evaluate their individual social action projects to ensure a high standard is maintained. This has a direct impact on the public as projects are therefore shaped to best meet the needs of those being served.

1) The public conferences provide an opportunity for teaching, worship, envisioning and church communities sharing time together. This is with the aim of churches enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community when they are at home. Church leaders are similarly encouraged to encourage their members to be involved with community activities and training opportunities provided if required. These conferences are open to any who wish to attend, regardless of whether they are members of a church which is involved with the Trust.

2) Training courses benefit the public in that they prepare church leaders and members for works of Christian service in the community. Often trainees are stimulated to engage more in social action work as a result of taking these courses as they come to further understand the importance of serving the local community as a key tenet of the Christian faith.

3) The variety of ways in which our churches engage in community action projects in the UK is outlined in our social action handbook. As a family of churches, we support much work in low income (developing) countries such as Bangladesh, Myanmar and India. We partner with local churches in these countries who in turn serve their local community through relief and development programmes.

   This work includes community development programmes, agricultural programmes, education, and capacity building. This would be by making grants to programmes or with supplying personnel who can help develop the programmes. We would again seek to work to a high standard, maintaining good practice principles developed both within our family of churches and from outside. From time to time and as required we will support with grant relief efforts after (for example) a natural disaster. A number of the individual churches in our family will also support various social action programmes in low-income countries.

Structure, Governance and Management

Governing document

Commission Apostolic Trust Ltd is a charitable company, limited by guarantee, incorporated on 14 November 2012 and registered as a charity on 3 December 2012. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a trustee. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Globally, as of the summer of 2024, Commission is led by Vinu Paul. He is supported by a number of other leaders across the globe. Vinu is working with a group of leaders to lead the UK with the intention of clarifying what is required and how best the UK can be lead.

Members of this team, and others, provide care and support for existing churches, work with leaders to start new churches, strengthen existing values and ministries and continue to pursue new areas to take the Christian message.

The UK Commission churches are split into 8 hubs, led by experienced church leaders. Each Hub gathers regularly to provide ongoing support of the churches within it.

The board of directors are responsible for administering and governing the charity. The board meets at least quarterly to monitor all aspects of its progress.

The board of trustees consists of two executive trustees, and seven non-executive trustees. The non-executive trustees bring experience and expertise in business, finance, human resources, risk management, and law.

The trustees have delegated the day-to-day responsibilities of the charity to key staff and the executive directors. These include Finance, Governance, HR and Risk systems and processes. The executive trustees report to the trustees on a regular basis on these areas of responsibility. The Leadership Team will set the vision and direction of the organisation and lead the organisation through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers went through a period of transition in which its founder, Terry Virgo, sought to continue the legacy of the movement by establishing and releasing apostolic leaders within the movement to carry the work forward with Newfrontiers churches relating to each sphere of leadership. This has led to the development of a number of church networks who work both individually and in partnership where there is mutual benefit.

This lead to the establishment of the Commission Apostolic Trust Limited charity. Established on 14 November 2012 to run the above activities under the charitable objectives.

Commission works with a number of these Newfrontiers church networks both in the UK and overseas on initiatives similar to those described above, where partnership helps both parties work together towards achieving mutually agreed goals.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a regular basis.

A register of the risks faced by the charity is maintained, identifying the major strategic and operational risks faced and how they are being managed.

Commission's most significant risks are reputational, loss of key staff and the cancellation of the annual festival.

Commission maintains a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits. The annual festival and other events are managed by detailed budgeting and review by an event strategy team who report to the directors.

The cancellation of the annual festival is a risk that has now been realised with the announcement in 2024 that it will be stopped for a period. The Trustees and leadership teams continue to assess the impact of this on the charity.

The trustees are satisfied that systems are in place to monitor, manage and mitigate the charities exposure to major risks. They consider that the development of the charities reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charities work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Charity 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.

So far as the trustees are aware, there is no relevant audit information needed by the charity's auditors in connection with preparing the audit report of which the auditors are unaware. The trustees have also taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

- Saffery LLP, the charity's statutory auditors are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:

Mr G Wood

Chair of Trustees
Date: 26.06.25

Auditor's Report to the Trustees of Commission Apostolic Trust Limited Year ended 31 December 2024

Opinion

We have audited the financial statements of Commission Apostolic Trust Limited for the year ended 31 December 2024 which comprise statement of financial activities, balance sheet, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:
We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected, or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

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Casidhe Baleri (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Statutory Auditors

Date: 5 August 2025

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Commission Apostolic Trust Limited

Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2024

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
		£	£	£	£
Income and endowments from:					
Generated funds					
Donations and legacies	2	858,493	22,207	880,700	919,697
Charitable activities	3	397,203	-	397,203	390,197
Investments		16,398	-	16,398	21,420
Total incoming resources		1,272,094	22,207	1,294,301	1,331,314
Expenditure on:					
Charitable activities	4	1,448,880	6,607	1,455,487	1,462,115
Total resources expended		1,448,880	6,607	1,455,487	1,462,115
Net expenditure		(176,786)	15,600	(161,186)	(130,801)
Transfers between funds		-	-	-	-
Net movement in funds		(176,786)	15,600	(161,186)	(130,801)
Reconciliation of funds:					
Total funds brought forward	14	747,461	17,552	765,013	895,814
Total funds carried forward		570,675	33,152	603,827	765,013

All gains and losses are included above. The deficit for the year for Companies Act purposes was £161,186 (2023: £130,801).

The notes and accounting policies on pages 22-38 form part of these accounts.

Commission Apostolic Trust Limited

Balance Sheet
For the Year ended 31 December 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		4,327		6,499
Current assets					
Debtors	11	47,957		317,785	
Cash at bank and in hand		636,748		740,375	
		684,705		1,058,160	
Creditors: Amounts falling due within one year	12	(85,205)		(299,646)	
Net current assets			599,500		758,514
Total assets less current liabilities			603,827		765,013
Funds					
Unrestricted funds					
General funds			153,080		450,114
Designated funds			417,595		297,347
	14		570,675		747,461
Restricted funds	13		33,152		17,552
Total funds	15		603,827		765,013

In preparing the financial statements:

a) The directors are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.
b) No notice has been deposited under Section 476 of the Companies Act 2006, and
c) The directors acknowledge responsibilities for:
   i. Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
   ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year end its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006.

Balance Sheet (continued)
For the Year ended 31 December 2024

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 26/06/25 and signed on its behalf by

.....
Mr O A Bolorunduro

.....
Mr T J Hancock

Company number: 08293624

The notes and accounting policies on pages 22-38 form part of these accounts.

Commission Apostolic Trust Limited

Cash flow statement
Year ended 31 December 2024

	Notes	£	2024 £	£	2023 £
Cash flows from operating activities:					
Net cash provided by operating activities	16		(120,025)		(113,751)
Cash flows from investing activities:					
Dividends, interest and rents from investments		16,398		21,420	
Net cash used in investing activities			16,398		21,420
Change in cash and cash equivalents in the reporting period			(103,627)		(92,331)
Cash and cash equivalents at the beginning of the reporting period			740,375		832,706
Cash and cash equivalents at the end of the reporting period	17		636,748		740,375

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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 (effective 1 January 2019) and the Companies Act 2006.

Commission Apostolic Trust Limited constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those funds which the Trustees have set aside from the Annual Offering for the benefit of future projects.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Forecast's prepared by management indicate that the charity will continue to have the ability to meet its liabilities as they fall due for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.5 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

1 **Accounting policies (continued)**

1.6 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.7 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.8 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

1.9 **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting policies (continued)

1.10 Critical estimates and judgements

In the application of the Charity's accounting policies the trustees are requested to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumption are reviewed on an ongoing basis.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Donations						
General gifts	657,943	22,207	680,150	733,910	3,787	737,697
Legacies	45,550	-	45,550	-	-	-
Grants	155,000	-	155,000	180,500	1,500	182,000
	858,493	22,207	880,700	914,410	5,287	919,697

3 Charitable activities

	2024	2023
	£	£
Donations		
Commission Festival	350,767	342,746
Training income	46,381	47,066
Other events and activities	55	385
	397,203	390,197

All income from charitable activities was unrestricted in both years.

4 Analysis of total resources expended

Current year

	Grants £	Staff costs £	Other direct costs £	Support costs £	Total 2024 £
Charitable activities					
Events	130,000	8,428	245,000	88,869	472,297
Training	-	32,991	204,166	74,057	311,214
Apostolic Ministry & Support	21,500	-	81,666	-	103,166
Local & Worldwide mission	49,589	100,085	285,832	133,304	568,810
Total resources expended	201,089	141,504	816,664	296,230	1,455,487
Support staff costs		224,197		(224,197)	
		365,701		72,033	

Prior year

	Grants £	Staff costs £	Other direct costs £	Support costs £	Total 2023 £
Charitable activities					
Events	180,500	-	230,028	91,842	502,370
Training	-	18,904	191,690	76,536	287,130
Apostolic Ministry & Support	49,656	-	76,675	-	126,331
Local & Worldwide mission	43,711	96,443	268,366	137,764	546,284
Total resources expended	273,867	115,347	766,759	306,142	1,462,115
Support staff costs		231,128		(231,128)	
		346,475		75,014	

5 Allocation of support costs

Current year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	2,850	854	1,283	713
Travel costs	17,485	5,246	7,868	4,371
Staff costs	224,197	67,259	100,889	56,049
Office costs	41,031	12,309	18,464	10,258
Information Technology	4,249	1,275	1,912	1,062
Teaching & training costs	-	-	-	-
Finance costs	464	139	209	116
Communications	5,885	1,766	2,648	1,471
Governance costs				
- Legal fees	69	21	31	17
	296,230	88,869	133,304	74,057

Prior year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	3,375	1,012	1,519	844
Travel costs	14,839	4,452	6,677	3,710
Staff costs	231,128	69,338	104,008	57,782
Office costs	52,648	15,794	23,692	13,162
Information Technology	2,592	778	1,166	648
Teaching & training costs	196	59	88	49
Finance costs	406	122	183	101
Communications	711	213	320	178
Governance costs				
- Legal fees	247	74	111	62
	306,142	91,842	137,764	76,536

6 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2024	Local	Worldwide	2023
	£	£	£	£	£	£
A Fonte Igreja Evangelica	-	5,000	5,000	-	5,000	5,000
Adam and Nina Majerus	-	-	-	-	3,250	3,250
Christ Central	-	-	-	5,000	-	5,000
Commission Event Underwriting	60,000	-	60,000	90,000	-	90,000
Crisis Relief	5,000	-	5,000	-	-	-
Crisis Relief - Designated	-	1,000	1,000	-	17,363	17,363
Crisis Relief - New ground	-	5,000	5,000	-	-	-
Delegates to Event	-	-	-	10,500	-	10,500
Ghana		10,428	10,428	-	5,928	5,928
India and Far East	-	2,250	2,250	-	-	-
Jubilee +	5,000	-	5,000	3,000	-	3,000
Mission Contingency - New ground	-	2,000	2,000	-	-	-
Myanmar - Restricted	-	3,000	3,000	-	2,200	2,200
New Ground	-		-	4,500	-	4,500
Newday Youth – Italy	-	300	300	-	-	-
NF Events Support	15,000	-	15,000	10,000	-	10,000
Paul and Joanna Young	-	5,000	5,000	-	7,500	7,500
Social Action	5,000	-	5,000	-	-	-
Social Action - Designated	-	500	500	-	-	-
Social Action - Parivartan	-	-	-	-	9,100	9,100
UK Church Planting	12,500	-	12,500	-	-	-
UK Operational Support	60,000	-	60,000	95,593	-	95,593
Union School of Theology - Scholarship	4,111	-	4,111	3,433	-	3,433
Vinu Paul Restricted	-	-	-	-	1,500	1,500
Total	**166,611**	**34,478**	**201,089**	**222,026**	**51,841**	**273,867**

7 Net outgoing resources for the year

This is stated after charging:

	2024	2023
	£	£
Staff pension contributions	9,310	8,791
Depreciation	2,112	2,834
Auditor's remuneration – audit fees	13,500	10,000

8 Staff costs

The aggregate remuneration of all persons employed by the Charity during the year comprised of:

	2024	2023
	£	£
Wages and salaries	321,737	303,348
Social security costs	30,712	29,442
Pension costs	9,310	8,791
	361,759	341,581

The average number of employees, analysed by function was:

	2024	2023
	No	No
Mission staff	1	1
Operational staff	11	9

Total remuneration, including national insurance contributions, of key management personnel in the period was £181,873 (2023: £188,852).

During the year 1 employee received remuneration between £70,000 and £80,000 (2023: 1 employee between £70,000 and £80,000).

9 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

O Bolorunduro is a trustee of the charity. During the year, O Bolorunduro received a salary, including pension contributions of £48,730 (2023: £46,458) for his role as Director of Finance of the Charity.

T Hancock is a trustee of the charity. During the year, T Hancock received a salary, including pension contributions of £50,246 for his role as Director of Operations of the Charity.

No other trustees received any remuneration during the current or previous year.

Donations totalling £10,000 (2023: £4,450) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

10 Tangible fixed assets

	Office equipment & machinery
	£
Cost or valuation	
At 1 January 2024	27,695
Additions	-
Disposals	(605)
At 31 December 2024	27,090
Depreciation	
At 1 January 2024	21,196
Charge for the year	2,112
Eliminated on disposal	(545)
At 31 December 2024	22,763
Net book value	
31 December 2024	4,327
31 December 2023	6,499

11 Debtors

	2024 £	2023 £
Trade debtors	36,674	203,000
Other debtors	5,666	5,000
Prepayments	5,617	109,785
	47,957	317,785

12 **Creditors**

	2024 £	2023 £
Amounts due within one year:		
Trade creditors	8,043	22,956
Deferred income	74,201	278,348
Other creditors	2,961	(1,658)
	85,205	299,646

The deferred income relates to fees paid in advanced for the 2024/2025 training courses and events by delegates and students.

13 **Restricted income funds**

Current year

	Balance at 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2024 £
Stepping Stones India	200	160	-	-	360
Ghana	3,659	-	(3,500)	-	159
Myanmar	330	3,836	(3,000)	-	1,166
India Covid Relief	3,162	-	-	-	3,162
UK Church planting	894	-	-	-	894
India and Far East	9,307	18,211	(107)	-	27,411
Total	17,552	22,207	(6,607)	-	33,152

13 **Restricted income funds (continued)**

Prior year	Balance at 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2023 £
Stepping Stones India	40	160	-	-	200
Ghana	32	3,627	-	-	3,659
Myanmar	2,530	-	(2,200)	-	330
Covid Crisis Relief	20,092	-	(20,092)	-	-
India Covid Relief	3,162	-	-	-	3,162
UK Church planting	894	-	-	-	894
India and Far East	4,035	1,500	(5,478)	9,250	9,307
Chennai	4,625	-	-	(4,625)	-
Ahmedad	4,625	-	-	(4625)	-
Total	40,035	5,287	(27,770)	-	17,552

Stepping Stones India

Stepping Stones is a charitable trust based in Mumbai, India. They operate several different social action ministries including leprosy care and treatment, supporting those recovering from addiction and so on. The project funding was transferred from Newfrontiers to Commission. There are a small number of donors who support the project over a calendar year. We send funds that we have received for the project at regular intervals through the year.

India Relational Mission

Relational Mission, a charity linked with Newfrontiers gave funds towards our community development work with churches in India.

Ghana

We received restricted funds from Grace Church Salisbury towards our work in Ghana. We've been using these funds in addition to the funds we had designated for work to be carried out in Ghana.

Myanmar

Confluence, a Newfrontiers sphere in the USA pledged to regularly contribute towards the work of Commission in Myanmar. This began in 2019 and is expected to carry on.

Covid Crisis Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19. These funds have been used to support those adversely affected in various parts of the world.

India Covid Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19 in India. These funds have been used to support those adversely affected in various parts of India.

India & Far East

Commission regularly receives funds from other charities linked with Newfrontiers in support of our apostolic work in India.

Ahmedad

We received restricted funds from Clarendon Trust towards starting a church in Ahmedad, India. Clarendon Trust has authorised these funds to be used towards church planting across various locations in India.

Chennai

We received restricted funds from Clarendon Trust towards starting a church in Chennai, India. Clarendon Trust has authorised these funds to be used towards church planting across various locations in India.

UK Church Planting

We received restricted funds from Newfrontiers towards church planting in the UK.

14 Unrestricted income funds

Current year	Balance at 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2024 £
Designated funds					
International Church Planting	5,935	10,000	(10,748)	-	5,187
UK Apostolic Support	8,376	22,000	(18,562)	-	11,814
International Apostolic Support	1,660	93,650	(63,261)	-	32,049
Supporting the Poor	3,075	35,000	(17,000)	(20,000)	1,075
Underwriting Events	17,541	15,000	(20,967)	-	11,574
UK Mission	250,765	139,247	(4,111)	(40,000)	345,901
Social Action	9,995	25,000	-	(25,000)	9,995
	297,347	339,897	(134,649)	(85,000)	417,595
Unrestricted funds					
General funds	450,114	932,197	(1,314,231)	85,000	153,080
	747,461	1,272,094	(1,448,880)	-	570,675

14 **Unrestricted income funds (continued)**

Prior year	Balance at 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2023 £
Designated funds					
International Church Planting	14,705	-	(8,770)	-	5,935
UK Apostolic Support	-	186,000	(97,624)	(80,000)	8,376
International Apostolic Support	-	84,250	(82,590)	-	1,660
Supporting the Poor	1,838	13,600	(2,363)	(10,000)	3,075
Underwriting Events	127,176	80,500	(100,135)	(90,000)	17,541
UK Mission	220,542	45,723	(15,500)	-	250,765
Social Action	9,995	-	-		9,995
	374,256	410,073	(306,982)	(180,000)	297,347
Unrestricted funds					
General funds	481,523	915,954	(1,127,363)	180,000	450,114
	855,779	1,326,027	(1,434,345)	-	747,461

Designated Funds - Annual Offering

Funds were raised through our annual offering and designated for the projects and ministries detailed above. Below is a brief description of the different projects and ministries:

- International Church Planting – Grants for ongoing or new church plants in Portugal, India, Ghana, Middle East, USA and other nations where we are working.
- UK Apostolic Support – supporting the ongoing care and support of Commission churches in the UK to cover travel, speaker and venue hire.
- International Apostolic Support – supporting our different bases – for example in India and the Iberian Peninsula, as well as establishing new connections in USA, the Middle East, as well as supporting the ongoing work of Newfrontiers and Newfrontiers churches.

14 Unrestricted income funds (continued)

- Supporting the poor – supporting crisis relief work when needed and ongoing long-term community development programmes.
- Underwriting Events and Operations – Commitment to subsidise shortfalls for our on-going operational costs and to subsidise our annual festival and other events to reduce ticket costs.
- UK mission - grants for new church plants or sites in the UK and supporting the process of adopting churches into the Commission family.
- Social Action – funds used to or contributed towards local and international social action. Some of these funds are put into a designated fund by commission for future use

15 Analysis of net assets between funds

Funds balances are represented by:

	Tangible fixed assets	Net current assets	Total	Tangible fixed assets	Net current assets	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Restricted funds	-	33,152	33,152	-	17,552	17,552
Designated funds	-	417,595	417,595	-	297,347	297,347
General funds	4,327	148,753	153,080	6,499	443,615	450,114
	4,327	599,500	603,827	6,499	758,514	765,013

16 Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	(161,186)	(130,801)
Depreciation	2,112	2,834
Loss/(profit) on disposal of fixed assets	60	-
Dividends, interest and rents from investments	(16,398)	(21,420)
Decrease/(increase) in debtors	269,828	77,994
(Decrease)/Increase in creditors	(214,441)	(42,358)
Net cash outflow from operating activity	(120,025)	(113,751)

17 Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	354,063	568,052
Deposits on more than 3 months' notice	282,685	172,323
	636,748	740,375

18 Analysis of changes in net debt

	Balance at 1 January 2024 £	Cash flows £	Balance at 31 December 2024 £
Cash and cash equivalents	740,375	(103,627)	636,748

	Balance at 1 January 2023 £	Cash flows £	Balance at 31 December 2023 £
Cash and cash equivalents	832,706	(92,331)	740,375

19 Related party transactions

During the year, 2 trustees (2023: 2) were reimbursed £800 (2023: £460) for travel and other expenses.

During the year, Westminster Chapel, of which S Sloan is also a director, donated £20,004 (2023: £20,332) to the charity.

During the year, Welcome Church, of which L Green is also a director, donated £48,000 (2023: £74,079) to the charity.

During the year, Citygate Church, of which S Theunissen and M Truesdale are also directors donated £11,790 (2023: £14,795) to the charity.

20 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £1. At 31 December 2024 the total of such guarantees was £4 (2023: £4).

21 Taxation

Commission Apostolic Trust Limited is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

COMMISSION APOSTOLIC TRUST LTD

England & Wales - Charity number 1150017

Accounts

Company Registration No. 08293624
Charity Registration No. 1150017

Commission Apostolic Trust Limited

Report and Financial Statements

31 December 2023

Commission Apostolic Trust Limited

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Commission Apostolic Trust Limited

Trustees and Trust Information
Year ended 31 December 2023

Trustees	Mr G A Wood (Chairman) Mr P Morton (resigned 15 June 2023) Mr S D Theunissen Mr O A Bolorunduro Mr M B Jarvis Mrs L M Green Mr S T Sloan Mr J A Flewitt (appointed 1 December 2023)
Independent Auditors	Saffery LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	08293624
Charity Number	1150017
Principal Office	138 Holdenhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Miller Mr S Petch (resigned August 2023) Mr T Blaber Mr C Kilby

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the Year ended 31 December 2023.

Other than Philip Morton (Resigned June 2023) and John Flewitt (Appointed December 2023), the trustees named on page 1 served throughout the year.

Objectives and Activities

Principal Objectives

The main objectives of Commission Apostolic Trust Ltd are to advance the Christian faith, to relieve sickness, poverty, and distress to persons in need by virtue of age or social or economic circumstances and to advance the education whether of children or of adults.

Principal Activities

In order to achieve its objectives, Commission works as a worldwide family of churches through the following activities:

1. Establishing new churches and caring for established churches
2. Organising conferences to encourage and envision individuals and church leaders
3. Training individuals for Christian service in the church and community
4. Strengthening relationships and developing apostolic leaders both in the UK and abroad
5. Working directly with or supporting projects helping the poor or those in hardship

Achievements and performance

Overview

Commission is an international family of churches working together to start and care for churches, and to impact the communities which those churches serve. We have a vision to see thousands of lives transformed, through hundreds of churches in tens of nations.

2023 saw the launch of our first ever Commission Festival. The festival took place at the Bath and West Showground in Shepton Mallet. The event gathered over 3,000 delegates from across our international family of churches and was a huge success. In addition to the festival, we have other successful events and training programs through the year.

We were also able to once again receive an offering at the festival in 2023, something we couldn't do during the years without a festival. Being able to receive this offering of over £300,000 has had a very positive impact of Commission's finances and the confidence of the leaders about where God is leading us and about the future of the Charity.

Review of the year's activities

Each of the five Principal Activities of Commission are outlined below with significant achievements for 2023 noted.

1. Establishing new churches and caring for established churches

A vital part of the work of Commission is largely unseen but is the ongoing and vital care of churches which is achieved through our Hubs. Each Hub consists of a number of churches within a geographical location, who meet regularly and provide support to each other.

The Hubs are led by Church Leaders from Churches represented in that Hub, with oversight provided to each Hub by a member of the apostolic team, the 'UK Team' (see below). Some of the support being provided will include coaching, training, and advising church leaders, as well as providing teaching and speaking at various church meetings throughout the year.

A review of how we continue to and the best ways to support churches was launched in September 2022. This led to the Hub structure being revised and new leaders of these. Hubs being recognised and appointed. There are now 15 Hub leaders and 8 Hubs across the UK.

Our international church family continues to expand with a rapid growth in church numbers in South Asia through the adoption of existing churches. We also continue to make connections with Churches in other nations including Kenya, Australia, and the USA.

Local leadership continues to be developed by the Leadership Teams (see below) and continued efforts are being made to train and develop national leaders to sustain the ministry of starting new churches.

2. Organising conferences to encourage and envision individuals and church leaders

After successfully relaunching a number of our regular events in 2022, and launching a number of new events, we were confident about returning to our regular rhythms of events in 2023. As mentioned above we had the inaugural Commission Festival take place in Augst 2023 with over 3,000 delegates present.

Some of the events we delivered in 2023 are:

- **Amplify –** Amplify is a gathering primarily for Elderships Couples and all those with significant leadership responsibilities within our UK churches. The event was held at Welcome Church in Woking in February 2023 with over 200 delegates booked into the 2-day event. Delegate were able to enjoy an evening of fellowship dining and entertainment on day 1 and were encouraged by guest speakers Andrew and Rachel Wilson on day 2. There was a lot of positive feedback from delegates who felt blessed by the opportunity to relax, have fun, and be spiritually fed at the event.

- **Global Prayer –** This is an on-line event to gather Leaders from across Commission globally to spend some time together in prayer and to share news about events in the various nations we're involved in. Although this began as a one-off gathering during the pandemic, we soon realised that it was hugely beneficial to Commission Church Leaders and it has since become a regular event.

- **UK Leaders Day** – This was a gathering of Church Leaders, Staff and Volunteers with leadership responsibilities. The purpose of this event was to provide teaching, information, and updates to the UK churches about events, training and other activities.

- **Commission Prayer & Fasting** – This event has now become a once-a-year event and took place in November 2023 at the premises of Grace Church Chichester, where we were able to gather delegates from across our UK Churches to fast and pray together over 2 days and to share news about specific situations requiring prayer from across the Commission world.

- **Commission Kids webinar** – This was an online event for gathering those who lead and work with Kids across Commission Churches, for equipping and envisioning. The event took place several times across the year and regularly gathered about 20 delegates.

Commission Students and Thirties (CST) – This is an annual event to gather those of university age and those in their 20s and 30s. It is an opportunity for teaching into specific and culturally relevant topics, encouraging and envisioning, and investing in this demographic.

3. Training individuals for Christian service in the church and community

We continue to see an interest in theology training and encourage a desire for development and growth in Leadership. All five of our core Commission Training courses continue to do very well. 2023 has seen Tim Blaber, the Director of Training, hand over more responsibility to our five Course Leaders, this has brought an increased sense of vision and mentoring to each course.

- **Commission Intern Year** – this is a one-year internship for individuals which consists of serving a local church and attending our TFL course (see below). We gathered the students for three-day residentials, five times in the year and once a month for a zoom call. 11 students graduated from this course in July 2023.

- **Level One – Theology for Life** – this one-year part time course aims to increase theological understanding of the core doctrines of the Christian faith. 23 students graduated from this course in July 2023.

- **Level Two – Training for Leadership and Ministry** – this two-year part time course aims to teach on the practices and theologies that make us distinct as a family of churches, and to train in leadership. It is our core programme for equipping and coaching all new and emerging leaders in our church family. 16 students graduated from this course in July 2023.

- **Level Three – Graduate Diploma in Theology** – Commission is partnering with Union School of Theology (UST) to facilitate rigorous theological study at graduate level. The Graduate Diploma in Theology (GDip), accredited by The Open University, is designed for people stepping into formal ministry, as well as leaders already in ministry who have missed out on formal theological education. Combining both academic and spiritual formation, the GDip provides a solid grounding in biblical, theological, historical, and pastoral theology to meet the needs of leaders across the Commission network. 7 students graduated from this course in July 2023.

- **Level Four – Master's Degree in Theology** - The Master of Theology (MTh), validated by The Open University, is designed for current leaders who want to grow through serious theological and applied study. Combining both academic and spiritual formation, the MTh gives leaders the opportunity to deepen their biblical, theological, and pastoral knowledge while also strengthening their practical ministry skills. 22 students are currently enrolled on this course.

Other courses:

In addition to the main training courses we provide, we have continued to run additional courses that are aimed at people in specific situations and with specific calls upon them.

- **Equipping the Emerging Evangelist** – This course was designed with a desire to develop those with an evangelistic gift. 18 students attended this course in 2022/23, with its final session being held in June 2023.

- **Equipping the Administrators** – This has been a forum where all those with responsibility for the Operations and Administration of Churches have been able to connect and support each other. 29 delegates attended the in-person day in October 2023 with two additional zoom meetings also being held.

Commission Scholarship:

In 2023, Commission offered a scholarship option for our level 1-4 courses to help those who may struggle with the financial cost of theological study. 7 students studied under the Commission scholarship scheme in 2023.

4. Strengthening relationships and developing apostolic leaders and vision both in the UK and abroad

As Commission has developed over the years, the leadership team have been able to express and develop the vision and direction for Commission for the future. In April 2016 a vision statement was developed for Commission 'to see thousands of lives transformed through hundreds of churches in tens of nations.

Commission is working to priorities multiplication and release of Ephesians 4 ministries and apostolic teams, sustained attention on leadership care, support and development, and pursuit of the apostolic priorities of reaching the unreached and ministry with the poor.

There have been a number of efforts made towards this, including a restructure and review of how the UK Team functions and how it relates to international leaders, the role of Vinu Paul as an Apostle alongside Guy Miller within Commission, a review of the Hubs which has led to a restructure with a desire to better connect Commission Churches to the apostolic teams.

Commission strongly affirms that we are a church family, and so time is given through our events and care of churches to develop strong relationships. Often this is achieved through working on joint projects together. We continue to explore and develop connections with church leaders or potential church planting areas in several nations including in the Middle East, Far East, Latin America, the USA, Australia, and Kenya.

5. Working directly with or supporting projects helping the vulnerable or those in hardship

As noted in our charitable objects, helping the vulnerable and those in hardship is a key value which we work hard to implement through a number of projects in our local churches and jointly as a family of churches.

For a few years Commission ran a Church and Community Transformation programme in India, in partnership with a local NGO, EFICOR. We launched the final phase of this programme by launching a 'training of trainers' part of the program in 2022. The programme has continued to have significant impact on the communities where it has been established and run. We hope to see the impact of this programme continue to grow and hope to launch similar programmes in other locations.

We hold a crisis relief fund as part of the annual offering to use as and when crises develop so that we can respond quickly when the need arises.

In all of the above activity, the focus remains the same: starting churches, strengthening leaders, raising up indigenous leaders, caring for those who are vulnerable and in poverty and going to areas of the world where the Christian faith is not expressed or known. Overall, we hope that the impact of our work is increasing in the communities that our churches serve both in the UK and overseas. Through our partnership with local churches, we believe our work together is making a real difference to the lives of many.

Other activity:

Communications and resources

Commission has maintained a regularly updated website which is a central point for resources, event bookings, media archives and information about Commission. This website has valuable resources in all areas of our work including the vision, as well as information about upcoming events, our training courses and a blog.

A regular social media presence has also been maintained primarily using the Instagram and Facebook Platforms.

Our Digital Resource Hub has been a helpful source of information for many of our churches and has been a place where churches can share useful resources.

Communication is a vital element in unifying our churches to our common aims and values and we will continue to ensure we pursue excellence in this area.

Operations

Throughout the year the administrative team along with the charity directors continued to work hard to ensure we have robust policies and procedures in place to help achieve our long-term objectives. We have developed strong internal systems of administration, finance, risk management and governance through the implementation of an operational framework.

Incoming resources

Total incoming resources for the year were £1,331K during 2023 (2022: £713k). This income is made up of donations, training fees and event ticket income as well as investment income.

Undesignated donations are mainly received from churches either as regular or one-off gifts; these amounted to £323k during 2023 (2022: £335k). Donations received from our offering during the year amounted to just over £385k (2022: £94.5k). These funds are treated as designated funds by the directors.

Conference and Training income amounted to £47k during the year (2022: £45k) and includes events such as Amplify, Commission Leadership Conference, Commission Students and Thirties and UK Leaders day as well as our leadership training courses.

Future objectives

Our objective for the future continues to be to expand our regular core activities of raising leaders, starting and supporting established churches, ministry with the poor and proclamation of the Christian faith. The support of leaders as they continue to lead churches through on-going change and challenges is of primary importance, and we are deliberately investing more time and money on the emotional well-being and mental health of our leaders and those who work for Commission churches. Additionally, considering the current environment and with news of leadership and governance failures in Churches and Christian Charities, we have a desire to equip out churches to establish appropriate and robust systems.

We also want to continue to enjoy the benefits of technology in our events by including Commission Churches from outside the UK where possible, in some of our in-person UK events. This will help us continue to remain connected as a family of churches across the globe.

We will continue to emphasise our priority of caring for the vulnerable, isolated and in poverty, providing for physical, emotional, and spiritual needs. Primarily this happens through our local churches in all the nations we work.

Leadership training and development remains a key priority given our objective to start new churches in the UK and overseas.

Continued investment in our communications as an organisation remains a priority as we look to build stronger relationship and unity as a family of churches. With this in mind, we intend to recruit an experienced Strategic Comms Lead in 2024.

Finally, continuing to build a strong UK administrative base is a priority in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant Making Policy

Commission works with churches worldwide and where these churches are able to fulfil the objectives of the charity more ably, or maintain closer working links with activities or projects, grants are sometimes provided. These are made following a thorough grant application process.

Our grant management policy and associated procedures and systems was entirely updated in 2019, including developing our online grant application and reporting systems further. This includes categorising the different types of grants and specifying the requirements for each category. For the categories which require an application, applicants are required to submit project proposals including budgets, narrative summary and intended impacts of funding. Depending on the nature of the grant, mid-term and final evaluation reports are also required as part of the grant cycle, including submission of evidence of end point use of funds where applicable.

Once received, the application is assessed, discussed and agreed by the UK Team. The Operations team monitor and review plans, evaluations and reports including budgetary controls for all applications.

Reserves Policy

The directors review the charity's reserves regularly in the light of Charity Commission guidance. The directors believe that the charity should hold free reserves of between two and four months of the monthly operating costs, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2023 are £765,013 (2022: £895,814).
- There is £17,552 (2022: £40,035) of restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. The apportionment of the funding is specified in note 13 of the accounts.
- £297,347 (2022: £374,256) has been designated by the Directors at 31 December 2023.
- The designated funds will be spent over time as we outwork the long-term strategy for Commission.
- Within the total funds there is £6,499 which could only be realised by selling the fixed assets held by the charity.
- Therefore, the total free reserves held by the charity at the year-end are £443,615.
- This amount is just above the policy set by the directors as two to four months of regular operating costs (£200k and £400k). The intention is to make use of these funds over the coming years as we develop various areas of events, training and leadership development.

Support, volunteers and other organisations

Commission developed partly out of the identifiable benefit gained from a family of churches working together. This has enabled the charity to expand into areas of involvement which would have otherwise taken longer to achieve or been impossible. These relationships benefit the charity in areas such as church planting and development, training, conferences and working with those in need.

The trustees express their thanks for the ongoing generosity of churches and individuals in both donations and volunteer time.

Employees

The work of Commission relies on the commitment and hard work of its valued staff. A considerable amount of time is volunteered to Commission both in continuous service and at our various events throughout the year.

Commission directly employed a total of 10 people in 2023.

In some cases, a deed of covenant may be set up with a Commission church, where an employee is joint contracted by the church and Commission and a proportion of salary costs is covered.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for reviewing and determining salaries was redesigned at the end of 2021 for it to be more specific to Commission and it's staffing requirements. The matrix that was developed now takes into consideration annual inflation and helps to map out potential development and a trajectory for each role. Some of the benefits of the new matrix is in forecasting staffing costs. The matrix considers key responsibility areas for each role, level of responsibility and value that each role is to the organisation. Appraisal review feedback will continue to be used by the trustees in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

The trustees have given due regard to the Charity Commissions guidance on public benefit.

It is important to note the direct public benefit that exists from the establishing of churches in communities. One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically our churches will engage in a number of different projects. A list of these social action initiatives can be found via the Social Action Directory on our website.

As a family of churches, we are keen that the social action projects we run are of a very high standard and as such provide resources to local churches to ensure good practice. This includes teaching and training offered to local churches to monitor and evaluate their individual social action projects to ensure a high standard is maintained. This has a direct impact on the public as projects are therefore shaped to best meet the needs of those being served.

1) The public conferences provide an opportunity for teaching, worship, envisioning and church communities sharing time together. This is with the aim of churches enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community when they are at home. Church leaders are similarly encouraged to encourage their members to be involved with community activities and training opportunities provided if required. These conferences are open to any who wish to attend, regardless of whether they are members of a church which is involved with the Trust.

2) Training courses benefit the public in that they prepare church leaders and members for works of Christian service in the community. Often trainees are stimulated to engage more in social action work as a result of taking these courses as they come to further understand the importance of serving the local community as a key tenet of the Christian faith.

3) The variety of ways in which our churches engage in community action projects in the UK is outlined in our social action handbook. As a family of churches, we support much work in low income (developing) countries such as Bangladesh, Myanmar and India. We partner with local churches in these countries who in turn serve their local community through relief and development programmes.

   This work includes community development programmes, agricultural programmes, education, and capacity building. This would be by making grants to programmes or with supplying personnel who can help develop the programmes. We would again seek to work to a high standard, maintaining good practice principles developed both within our family of churches and from outside. From time to time and as required we will support with grant relief efforts after (for example) a natural disaster. A number of the individual churches in our family will also support various social action programmes in low-income countries.

Structure, Governance and Management

Governing document

Commission Apostolic Trust Ltd is a charitable company, limited by guarantee, incorporated on 14 November 2012 and registered as a charity on 3 December 2012. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a trustee. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Globally, Commission is led by Guy Miller and Vinu Paul. They are supported by a number of other leaders who together make up the international leaders. The UK region is led by Guy and a team of UK leaders known as the 'UK Team'. All members of this UK team are the company members and are responsible for the leadership and achievement of the objectives of the charity. They are also responsible for the day-to-day operational decisions and the coordination and direction of Commission work.

This team, and others, provide care and support for existing churches, work with leaders to start new churches, strengthen existing values and ministries and continue to pursue new areas to take the Christian message.

The UK Commission churches are split into 8 hubs, led by church leaders who have been appointed by the UK team. Each Hub gathers regularly to provide ongoing support of the churches within it. Each hub is overseen and supported by a member of the UK Team.

The board of directors are responsible for administering and governing the charity. The board meets at least quarterly to monitor all aspects of its progress.

The board of trustees consists of one executive trustee, and six non-executive trustees. The non-executive trustees bring experience and expertise in business, finance, human resources, risk management, and law.

The trustees have delegated the day-to-day responsibilities of the charity to key staff and the executive director. These include Finance, Governance, HR and Risk systems and processes. The executive trustee reports to the trustees on a regular basis on these areas of responsibility. The Leadership Team will set the vision and direction of the organisation and lead the organisation through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers went through a period of transition in which its founder, Terry Virgo, sought to continue the legacy of the movement by establishing and releasing apostolic leaders within the movement to carry the work forward with Newfrontiers churches relating to each sphere of leadership. This has led to the development of a number of church networks who work both individually and in partnership where there is mutual benefit. Guy Miller, leader of Commission, is one of these leaders, and the Commission Apostolic Trust Limited charity was established on 14 November 2012 to run the above activities under the charitable objectives.

Commission works with a number of these Newfrontiers church networks both in the UK and overseas on initiatives similar to those described above, where partnership helps both parties work together towards achieving mutually agreed goals.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustee and the UK Team to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a quarterly basis.

A register of the risks faced by the charity is maintained, identifying the major strategic and operational risks faced and how they are being managed.

Commission's most significant risks are reputational, loss of key staff and the cancellation of the annual festival.

Commission maintains a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits. The annual festival and other events are managed by detailed budgeting and review by an event strategy team who report to the directors.

Our reserves policy sets aside contingency funds in the unlikely situation that the event needs to be cancelled. Our event insurance includes cover for damages to fixed buildings as well as communicable diseases on the show ground.

The trustees are satisfied that systems are in place to monitor, manage and mitigate the charities exposure to major risks. They consider that the development of the charities reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charities work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Charity 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.

So far as the trustees are aware, there is no relevant audit information needed by the charity's auditors in connection with preparing the audit report of which the auditors are unaware. The trustees have also taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

- Saffery LLP, the charity's statutory auditors are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:

Mr G Wood

Chair of Trustees
Date:
13th June 2024

Opinion

We have audited the financial statements of Commission Apostolic Trust Limited for the year ended 31 December 2023 which comprise statement of financial activities, balance sheet, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

The prior year figures in the financial statements and notes to the financial statements are unaudited.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:
We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected, or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

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Casidhe Baleri (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset

Chartered
Accountants

BH2 5QY

Statutory Auditors

Date: 1 July 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Commission Apostolic Trust Limited

Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2023

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unaudited Total 2022
		£	£	£	£
Income and endowments from:					
Generated funds					
Donations and legacies	2	914,410	5,287	919,697	601,093
Charitable activities	3	390,197	-	390,197	106,523
Investments		21,420	-	21,420	5,826
Total incoming resources		1,326,027	5,287	1,331,314	713,442
Expenditure on:					
Charitable activities	4	1,434,345	27,770	1,462,115	832,068
Total resources expended		1,434,345	27,770	1,462,115	832,068
Net expenditure		(108,318)	(22,483)	(130,801)	(118,626)
Transfers between funds		-	-	-	-
Net movement in funds		(108,318)	(22,483)	(130,801)	(118,626)
Reconciliation of funds:					
Total funds brought forward	14	855,779	40,035	895,814	1,014,440
Total funds carried forward		747,461	17,552	765,013	895,814

All gains and losses are included above. The deficit for the year for Companies Act purposes was £130,801 (2022: £118,626).

The notes and accounting policies on pages 22-38 form part of these accounts.

Commission Apostolic Trust Limited

Balance Sheet
For the Year ended 31 December 2023

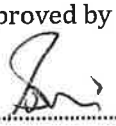
	Notes	2023 £	2023 £	Unaudited 2022 £	Unaudited 2022 £
Fixed assets					
Tangible assets	10		6,499		9,333
Current assets					
Debtors	11	317,785		395,779	
Cash at bank and in hand		740,375		832,706	
		1,058,160		1,228,485	
Creditors: Amounts falling due within one year	12	(299,646)		(342,004)	
Net current assets			758,514		886,481
Total assets less current liabilities			765,013		895,814
Funds					
Unrestricted funds					
General funds			450,114		481,523
Designated funds			297,347		374,256
	14		747,461		855,779
Restricted funds	13		17,552		40,035
Total funds	15		765,013		895,814

In preparing the financial statements:

a) The directors are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.
b) No notice has been deposited under Section 476 of the Companies Act 2006, and
c) The directors acknowledge responsibilities for:
   i. Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
   ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year end its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 13 June 2024 and signed on its behalf by



Mr S D Theunissen
Company number: 08293624
The notes and accounting policies on pages 22-38 form part of these accounts.

Commission Apostolic Trust Limited

Cash flow statement
Year ended 31 December 2023

	Notes	£	2023 £	£	Unaudited 2022 £
Cash flows from operating activities:					
Net cash provided by operating activities	16		(113,751)		(130,131)
Cash flows from investing activities:					
Dividends, interest and rents from investments		21,420		5,826	
Net cash used in investing activities			21,420		5,826
Change in cash and cash equivalents in the reporting period			(92,331)		(124,305)
Cash and cash equivalents at the beginning of the reporting period			832,706		957,011
Cash and cash equivalents at the end of the reporting period	17		740,375		832,706

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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 (effective 1 January 2019) and the Companies Act 2006.

Commission Apostolic Trust Limited constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those funds which the Trustees have set aside from the Annual Offering for the benefit of future projects.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Forecast's prepared by management indicate that the charity will continue to have the ability to meet its liabilities as they fall due for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.5 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

1 Accounting policies (continued)

1.6 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.8 Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

1.9 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting policies (continued)

1.10 Critical estimates and judgements

In the application of the Charity's accounting policies the trustees are requested to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumption are reviewed on an ongoing basis.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Donations						
General gifts	733,910	3,787	737,697	429,331	4,155	433,486
Grants	180,500	1,500	182,000	141,000	26,607	167,607
	914,410	5,287	919,697	570,331	30,762	601,093

3 Charitable activities

	2023 £	2022 £
Donations		
Together at Connect Festival	342,746	61,641
Training income	47,066	45,033
Other events and activities	385	(151)
	390,197	106,523

All income from charitable activities was unrestricted in both years.

4 Analysis of total resources expended

Current year

	Grants	Staff costs	Other direct costs	Support costs	Total 2023
	£	£	£	£	£
Charitable activities					
Events	180,500	-	230,028	91,842	502,370
Training	-	18,904	191,690	76,536	287,130
Apostolic Ministry & Support	49,656	-	76,675	-	126,331
Local & Worldwide mission	43,711	96,443	268,366	137,764	546,284
Total resources expended	273,867	115,347	766,759	306,142	1,462,115
Support staff costs		231,128		(231,128)	
		346,475		75,014	

Prior year

	Grants	Staff costs	Other direct costs	Support costs	Total Unaudited 2022
	£	£	£	£	£
Charitable activities					
Events	-	-	34,495	74,191	108,686
Training	-	27,239	36,327	61,826	125,392
Apostolic Ministry & Support	25,753	-	9,562	-	35,315
Local & Worldwide mission	293,217	117,930	40,242	111,286	562,675
Total resources expended	318,970	145,169	120,626	247,303	832,068
Support staff costs		190,835		(190,834)	
		336,004		56,469	

5 Allocation of support costs

Current year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	3,375	1,012	1,519	844
Travel costs	14,839	4,452	6,677	3,710
Staff costs	231,128	69,338	104,008	57,782
Office costs	52,648	15,794	23,692	13,162
Information Technology	2,592	778	1,166	648
Teaching & training costs	196	59	88	49
Finance costs	406	122	183	101
Communications	711	213	320	178
Governance costs				
- Legal fees	247	74	111	62
	306,142	91,842	137,764	76,536

Prior year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	4,649	1,395	2,092	1,162
Travel costs	20,232	6,070	9,104	5,058
Staff costs	190,835	57,250	85,876	47,709
Office costs	26,256	7,877	11,815	6,564
Information Technology	2,227	668	1,002	557
Teaching & training costs	604	181	272	151
Finance costs	324	97	146	81
Communications	1,900	570	855	475
Governance costs				
- Legal fees	276	83	124	69
	247,303	74,191	111,286	61,826

6 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2023	Local	Worldwide	Unaudited 2022
	£	£	£	£	£	£
A Fonte Igreja Evangelica	-	5,000	5,000	-	4,964	4,964
Adam and Nina Majerus	-	3,250	3,250	-	5,750	5,750
Anthem Church Leicester	-		-	10,000	-	10,000
Christ Central	5,000	-	5,000	15,000	-	15,000
Church Planting Resources India	-	-	-	-	8,619	8,619
Commission Event Underwriting	90,000	-	90,000	-	-	-
Crisis Relief - Designated	-	17,363	17,363	-	-	-
Dave and Karen Priest	-	-	-	-	5,000	5,000
Middle East Support Delegates to Event	10,500	-	10,500	16,000	-	16,000
Ghana		5,928	5,928	-	24,446	24,446
Graduate Diploma in Theology - Scholarship	-	-	-	1,700		1,700
India Covid Relief	-	-	-	-	15,000	15,000
India Gospel Ministries		-	-	-	15,000	15,000
Jubilee +	3,000	-	3,000	5,000	-	5,000
Life Church Southampton	-	-	-	11,250	-	11,250
Masters Degree in Theology - Scholarship	-	-	-	600	-	600
Mission Contingency - Philippines	-	-	-	-	870	870
Mission work in Penafiel Portugal	-	-	-	-	8,000	8,000
Myanmar - Restricted	-	2,200	2,200	-	3,696	3,696
New Ground	4,500		4,500	-	-	-
NF Events Support	10,000	-	10,000	10,000	-	10,000
Paul and Joanna Young	-	7,500	7,500	-	7,500	7,500
Serbia	-	-	-	-	300	300
Social Action - New Life Fordingbridge	-	-	-	10,600	-	10,600
Social Action - Designated	-	-	-	25,000	-	25,000
Social Action - Parivartan	-	9,100	9,100	-	1,100	1,100
Stepping Stones India - Restricted	-	-	-	-	185	185
Trinity Life Church	-	-	-	6,607	-	6,607
UK Operational Support	95,593	-	95,593	100,000	-	100,000
Union School of Theology - Scholarship	3,433	-	3,433	6,783	-	6,783
Vinu Paul Restricted	-	1,500	1,500	-	-	-
Total	**222,026**	**51,841**	**273,867**	**218,540**	**100,430**	**318,970**

7 Net outgoing resources for the year

This is stated after charging:

	2023	Unaudited 2022
	£	£
Staff pension contributions	8,791	8,903
Depreciation	2,834	3,931
Auditor's remuneration – audit fees	10,000	-
Independent examiner's fee	-	4,300

8 Staff costs

The aggregate remuneration of all persons employed by the Charity during the year comprised of:

	2023	Unaudited 2022
	£	£
Wages and salaries	303,348	295,090
Social security costs	29,442	30,623
Pension costs	8,791	8,903
	341,581	334,616

The average number of employees, analysed by function was:

	2023	Unaudited 2022
	No	No
Mission staff	1	1
Operational staff	9	11

Total remuneration, including national insurance contributions, of key management personnel in the period was £188,852 (2022: £182,294).

During the year 1 employee received remuneration between £70,000 and £80,000 (2022: 1 employee between £70,000 and £80,000).

9 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

O Bolorunduro is a trustee of the charity. During the year, O Bolorunduro received a salary, including pension contributions of £46,458 (2022: £44,394) for his role as Finance Director of the Charity. No other trustees received any remuneration during the current or previous year.

Donations totalling £4,450 (2022: £1,100) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

10 Tangible fixed assets

	Office equipment & machinery
	£
Cost or valuation	
At 1 January 2023	27,695
Additions	-
Disposals	-
At 31 December 2023	27,695
Depreciation	
At 1 January 2023	18,362
Charge for the year	2,834
Eliminated on disposal	-
At 31 December 2023	21,196
Net book value	
31 December 2023	6,499
31 December 2022	9,333

11 Debtors

	2023	Unaudited 2022
	£	£
Trade debtors	203,000	155,535
Other debtors	5,000	7,500
Prepayments	109,785	232,744
	317,785	395,779

12 Creditors

	2023	Unaudited 2022
	£	£
Amounts due within one year:		
Trade creditors	22,956	70,213
Deferred income	278,348	259,464
Other creditors	(1,658)	12,327
	299,646	342,004

The deferred income relates to fees paid in advanced for the 2024 Commission Festival and training courses by delegates and students.

13 Restricted income funds

Current year	Balance at 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2023 £
Stepping Stones India	40	160	-	-	200
Ghana	32	3,627	-		3,659
Myanmar	2,530	-	(2,200)		330
Covid Crisis Relief	20,092	-	(20,092)	-	-
India Covid Relief	3,162	-	-	-	3,162
UK Church planting	894	-	-	-	894
India and Far East	4,035	1,500	(5,478)	9,250	9,307
Chennai	4,625	-	-	(4,625)	-
Ahmedad	4,625	-	-	(4,625)	-
Total	40,035	5,287	(27,770)	-	17,552

13 **Restricted income funds (continued)**

Prior year (Unaudited)	Balance at 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2022 £
Stepping Stones India	94	160	(200)	(14)	40
India Relational Mission	10,171	-	-	(10,171)	-
Ghana	17,544	-	(24,463)	6,951	32
Myanmar	6,226	-	(3,696)	-	2,530
Covid Crisis Relief	17,908	-	-	2,184	20,092
India Covid Relief	38,230	-	(35,068)	-	3,162
UK Church planting	7,143	26,607	(53,456)	20,600	894
India and Far East	3,388	3,995	(3,548)	200	4,035
Chennai	4,625	-	-	-	4,625
Ahmedad	4,625	-	-	-	4,625
Total	109,954	30,762	(120,431)	19,750	40,035

Stepping Stones India

Stepping Stones is a charitable trust based in Mumbai, India. They operate several different social action ministries including leprosy care and treatment, supporting those recovering from addiction and so on. The project funding was transferred from Newfrontiers to Commission. There are a small number of donors who support the project over a calendar year. We send funds that we have received for the project at regular intervals through the year.

India Relational Mission

Relational Mission, a charity linked with Newfrontiers gave funds towards our community development work with churches in India.

Ghana

We received restricted funds from Grace Church Salisbury towards our work in Ghana. We've been using these funds in addition to the funds we had designated for work to be carried out in Ghana.

Myanmar

Confluence, a Newfrontiers sphere in the USA pledged to regularly contribute towards the work of Commission in Myanmar. This began in 2019 and is expected to carry on.

Covid Crisis Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19. These funds have been used to support those adversely affected in various parts of the world.

India Covid Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19 in India. These funds have been used to support those adversely affected in various parts of India.

India & Far East

Commission regularly receives funds from other charities linked with Newfrontiers in support of our apostolic work in India.

Ahmedad

We received restricted funds from Clarendon Trust towards starting a church in Ahmedad, India. Clarendon Trust has authorised these funds to be used towards church planting across various locations in India.

Chennai

We received restricted funds from Clarendon Trust towards starting a church in Chennai, India. Clarendon Trust has authorised these funds to be used towards church planting across various locations in India.

UK Church Planting

We received restricted funds from Newfrontiers towards church planting in the UK.

14 Unrestricted income funds

Current year	Balance at 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2023 £
Designated funds					
International Church Planting	14,705	-	(8,770)	-	5,935
UK Apostolic Support	-	186,000	(97,624)	(80,000)	8,376
International Apostolic Support	-	84,250	(82,590)	-	1,660
Supporting the Poor	1,838	13,600	(2,363)	(10,000)	3,075
Underwriting Events	127,176	80,500	(100,135)	(90,000)	17,541
UK Mission	220,542	45,723	(15,500)	-	250,765
Social Action	9,995	-	-	-	9,995
	374,256	410,073	(306,982)	(180,000)	297,347
Unrestricted funds					
General funds	481,523	915,954	(1,127,363)	180,000	450,114
	855,779	1,326,027	(1,434,345)	-	747,461

14 **Unrestricted income funds (continued)**

Prior year	Balance at 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2022 £
Designated funds					
International Church Planting	21,075	-	(6,370)	-	14,705
UK Apostolic Support	62,011	10,000	(10,563)	(61,448)	-
International Apostolic Support	-	39,000	(60,074)	21,074	-
Supporting the Poor	27,213	-	(25,375)	-	1,838
Task Teams & overheads	32,645	-	-	(32,645)	-
Underwriting Events	88,498	60,000	(5,322)	(16,000)	127,176
UK Mission	309,884	10,568	-	(99,910)	220,542
Social Action	9,995	-	-		9,995
	551,321	119,568	(107,704)	(188,929)	374,256
Unrestricted funds					
General funds	353,165	563,112	(603,933)	169,179	481,523
	904,486	682,680	(711,637)	(19,750)	855,779

Designated Funds - Annual Offering

Funds were raised through our annual offering and designated for the projects and ministries detailed above. Below is a brief description of the different projects and ministries:

- International Church Planting – Grants for ongoing or new church plants in Portugal, India, Ghana, Middle East, USA and other nations where we are working.
- UK Apostolic Support – supporting the ongoing care and support of Commission churches in the UK to cover travel, speaker and venue hire.
- International Apostolic Support – supporting our different bases – for example in India and the Iberian Peninsula, as well as establishing new connections in USA, the Middle East, as well as supporting the ongoing work of Newfrontiers and Newfrontiers churches.

14 Unrestricted income funds (continued)

- Supporting the poor – supporting crisis relief work when needed and ongoing long-term community development programmes.
- Task teams & overheads – funds set aside for future projects based on outcomes from our SURE strategy (Send, Unify Release Equip).
- Underwriting Events and Operations – Commitment to subsidise shortfalls for our on-going operational costs and to subsidise our annual festival and other events to reduce ticket costs.
- UK mission - grants for new church plants or sites in the UK and supporting the process of adopting churches into the Commission family.
- Social Action – funds used to or contributed towards local and international social action. Some of these funds are put into a designated fund by commission for future use

15 Analysis of net assets between funds

Funds balances are represented by:

	Tangible fixed assets	Net current assets	Total	Tangible fixed assets Unaudited	Net current assets Unaudited	Total Unaudited
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Restricted funds	-	17,552	17,552	-	40,035	40,035
Designated funds	-	297,347	297,347	-	374,256	374,256
General funds	6,499	443,615	450,114	9,333	472,190	481,523
	6,499	758,514	765,013	9,333	886,481	895,814

16 Reconciliation of net income to net cash flow from operating activities

	2023	Unaudited 2022
	£	£
Net income for the reporting period (as per the statement of financial activities)	(130,801)	(118,626)
Depreciation	2,834	3,931
Loss/(profit) on disposal of fixed assets	-	1,054
Dividends, interest and rents from investments	(21,420)	(5,826)
Decrease/(increase) in debtors	77,994	(163,231)
(Decrease)/Increase in creditors	(42,358)	152,567
Net cash outflow from operating activity	(113,751)	(130,131)

17 Analysis of cash and cash equivalents

	2023	Unaudited 2022
	£	£
Cash in hand	568,052	607,474
Deposits on more than 3 months' notice	172,323	225,232
	740,375	832,706

18 Analysis of changes in net debt

	Balance at 1 January 2023	Cash flows	Balance at 31 December 2023
	£	£	£
Cash and cash equivalents	832,706	(92,331)	740,375

	Balance at 1 January 2022	Cash flows	Balance at 31 December 2022
	£	£	£
Cash and cash equivalents	957,011	(124,305)	832,706

19 Related party transactions

During the year, 2 trustees (2022: 4) were reimbursed £460 (2022: £89) for travel and other expenses.

During the year, Hope Church Winchester, of which G Wood is also a director, donated £36,516 (2022: £34,489) to the charity.

During the year, Westminster Chapel, of which S Sloan is also a director, donated £20,332 (2022: £30,301) to the charity.

During the year, Welcome Church, of which L Green is also a director, donated £74,079 (2022: £73,852) to the charity.

During the year, Citygate Church, of which S Theunissen is also a director donated £14,795 (2022: £10,924) to the charity.

20 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £1. At 31 December 2023 the total of such guarantees was £4 (2022: £4).

21 Taxation

Commission Apostolic Trust Limited is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

COMMISSION APOSTOLIC TRUST LTD

England & Wales - Charity number 1150017

Accounts

Company Registration No. 08293624
Charity Registration No. 1150017

Commission Apostolic Trust Limited

Report and Financial Statements

31 December 2022

Commission Apostolic Trust Limited

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Commission Apostolic Trust Limited

Trustees and Trust Information
Year ended 31 December 2022

Trustees	Mr J S Salway (resigned on 14 July 2022) Mr G A Wood (Chairman) Mr P Morton Mr S D Theunissen Mr O A Bolorunduro Mr M B Jarvis Mrs L M Green Mr S T Sloan
Independent Examiners	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	08293624
Charity Number	1150017
Principal Office	138 Holdenhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Miller Mr S Petch Mr T Blaber Mr C Kilby

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2022.

Other than James Salway (resigned July 2022), the trustees named on page 1 served throughout the year.

Objectives and Activities

Principal Objectives

The main objectives of Commission Apostolic Trust Ltd are to advance the Christian faith, to relieve sickness, poverty, and distress to persons in need by virtue of age or social or economic circumstances and to advance the education whether of children or of adults.

Principal Activities

In order to achieve its objectives, Commission works as a worldwide family of churches through the following activities:

1. Establishing new churches and caring for established churches
2. Organising conferences to encourage and envision individuals and church leaders
3. Training individuals for Christian service in the church and community
4. Strengthening relationships and developing apostolic leaders both in the UK and abroad
5. Working directly with or supporting projects helping the poor or those in hardship

Achievements and performance

Overview

Commission is an international family of churches working together to start and care for churches, and to impact the communities which those churches serve. We have a vision to see thousands of lives transformed, through hundreds of churches in tens of nations.

2022 meant returning to our normal activities. We started to meet in person for events and training, were able to launch two brand new events; Kids on Tour and Commission Leadership Conference and we saw the first graduations for two of our new training courses; TLM (Training for Leadership and Ministry) and GDip (Graduate Diploma).

We saw a hunger for togetherness as we gathered delegates from across Commission Churches for the first time in two years, since the beginning of the Covid-19 pandemic. Delegates were able to enjoy times of fellowship, encouragement and envisioning at gatherings like Amplify, Prayer and Fasting and the Leadership Conference. These gave us the confidence to launch bookings for our new annual festival which has now been renamed The Commission Festival and will have its debut in August 2023.

Review of the year's activities

Each of the five Principal Activities of Commission are outlined below with significant achievements for 2022 noted.

1. Establishing new churches and caring for established churches

A vital part of the work of Commission is largely unseen but is the ongoing and vital care of churches which is achieved through our Commission Hub Team, formed from members of the apostolic core team and wider leadership team of Commission (see below), supporting church leaders through providing training, advice and coaching and speaking at various church meetings throughout the year.

A review of how we continue to and the best ways to support churches was launched in September 2022 and we expect the report to be available in early 2023. Following a number of significant staff changes within the Commission team and considering other changes and challenges brought about by the Covid-19 pandemic, the UK Leadership Team was reshaped and resized by Guy Miller.

This support moved to almost exclusive online support through the pandemic, providing much needed support to church leaders who were required to operate church life in unfamiliar and difficult ways. Most churches moved to online delivery of church activity including Sunday and mid-week meetings.

As the immediate lockdown restrictions in the UK were implemented, we set up a number of additional support meetings and groups to help churches adapt to the new ways of carrying out their activity. We developed guidelines for running online church and provided technical support for churches. Our Pastoral Assistance Programme, available for all Commission eldership teams and their families, has continued to provide additional well-being support and access to counselling services. In 2021, we saw engagement with the programme double from 6% to 12%. This was a total of 19 callers to the helpline. The number of people accessing the free counselling also doubled to 8, with an additional 48 users of the app.

As noted above, our international church family continues to expand with a rapid growth in church numbers in South Asia through the adoption of existing churches. Our international family was similarly impacted by the lockdown restrictions imposed by local Governments. Notably the churches in South Asia and the Philippines were significantly impacted and a crisis relief fund was developed to assist with the immediate needs (see below).

Local leadership continues to be developed by the UK and International Leadership Teams (see below) and continued efforts are being made to train and develop national leaders in order to sustain the ministry of starting new churches.

2. Organising conferences to encourage and envision individuals and church leaders

2022 was very much a year of restarting for Commission. Particularly in the UK. We had the opportunity to relaunch some of our regular events from pre-pandemic and were also able to launch two new events during the year. Some of the events we delivered in 2022 are:

- **Amplify –** This was our first event in 2022 and first in person event since the pandemic. Amplify is a gathering primarily for Elderships Couples and all those with significant leadership responsibilities within our UK churches. We had a very successful event with over 200 delegates booked into the 2-day event, with guest speakers and evening entertainment on the first day. There was a lot of positive feedback from delegates who felt blessed by the opportunity to relax, have fun and be spiritually fed at the event.

- **Kids on Tour –** This was a brand new event for 2022 focusing on what we had to offer the children of our churches. The vision came out of a recognition that a lot of the children across Commission Churches might have missed out due to the cancelation of our annual festival and the impact that

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the pandemic might have had on their local church. 5 sessions were planned to take place in five different locations across the south of England (Woking, Winchester, Chichester, Bournemouth and Honiton) Unfortunately, due to low numbers for the Chichester instalment, that had to be cancelled. The event was well received by the delegates, their parents and the Commission churches who were able to send young people to the events.

- **Commission Prayer & Fasting** – Having been the last in person event we hosted in 2020 before lockdown in England, it was a joy to meet again for 2 days of praying and fasting in March and again in November 2022. We gathered over 130 delegates booked into both events which were hosted by Welcome Church in Woking. An online option was made available for those delegates who having already booked into the event, were unable to be present at the event due to illness.

- **Commission Leadership Conference** – This was a brand-new event launched in 2022. It served as a gauge for delegates appetite for large gatherings particularly after a long time of not being able to host such events. There were over 400 delegates present at the event which was made available for people to attend in person, or online both in the UK and oversees. The Conference provided an opportunity to worship, and received great teaching on very important, relevant, and timely topics.

- **Commission Kids webinar** – This was an online event for gathering those who lead and work with Kids across Commission Churches, for equipping and envisioning. When run, this has gathered an average of 20 delegates.

- **Commission Students and Thirties (CST)** – This event was last run in 2019 before the Covid-19 pandemic. The event was relaunched in 2022 and gathered over 230 delegates. Delegates got the opportunity to worship together and attend seminars on topics relating to university and work, relationships and parenting as well as personal interests.

3. Training individuals for Christian service in the church and community

In 2020 all of our suite of training courses changed, and we launched new courses to replace all the existing courses. These have continued to be successful with increased interest across the board. With a new cohort being added in each year, September 2022 saw our largest intake of students for most of our courses since the initial launch. The take up and interest in the courses has been very encouraging.

- **READ** – this one-year part time course is aimed at helping people learn how to read the Bible more effectively, accurately, and devotionally. An interactive online course. 9 students enrolled onto this course in the 2021-2022.

- **Commission Intern Year** – this is a one-year internship for individuals which consists of serving a local church and attending TFL courses (see below). The students are also gathered for three-day residentials, four times in the year and once a month for a zoom call. 9 students are currently enrolled on this course.

- **Level One – Theology for Life** – this one-year part time course aims to increase theological understanding of the core doctrines of the Christian faith. 20 students are currently enrolled onto this course.

- **Level Two – Training for Leadership and Ministry (TLM)** – this two-year part time course aims to teach on the practices and theologies that make us distinct as a family of churches, and to train in leadership.

scholarship.

In 2022, Commission offered a scholarship option for our level 1-4 courses to help those who may struggle with the financial cost of theological study. These scholarships will replace the Priscilla scholarship scheme. 7 scholarships were awarded for students enrolling onto courses in September 2022.

4. Strengthening relationships and developing apostolic leaders and vision both in the UK and abroad

As Commission has developed over the years, the leadership team have been able to express and develop the vision and direction for Commission for the future. In April 2016 a vision statement was developed for Commission 'to see thousands of lives transformed through hundreds of churches in tens of nations'.

A strategic change programme was launched in the UK based around four key elements SEND, UNIFY, RELEASE and EQUIP. This programme known as SURE was launched in 2016 and came to an end in 2021.

Throughout the life of the SURE programme, we implemented a number of wide-ranging changes across a variety of arears of Commission life. These include providing resources for churches, including the launch of a Digital Resource Hub in the UK which has over 200 users and 300 resources available to download and help leaders, administrators and ministry leaders across all areas of church life.

Following the work carried out within the SURE programme, it was proposed that Commission needs to focus on priorities such as multiplication and release of Ephesians 4 ministries and apostolic teams, sustained attention on leadership care, support and development, and pursuit of the apostolic priorities of reaching the unreached and ministry with the poor.

There have been a number of efforts made towards this, including a restructure and review of how the UK Team functions and how it relates to the international team, the role of Vinu Paul as an Apostle alongside Guy Miller within Commission, a review of the Hubs and Clusters with suggestions around how they can be restructured and how we can better connect Commission Churches to the apostolic teams.

Commission strongly affirms that we are a church family, and so time is given through our events and care of churches to develop strong relationships. Often this is achieved through working on joint projects together. We are currently exploring developing connections with church leaders or potential church planting areas in several nations including in the Middle East, Far East, Latin America and the USA.

5. Working directly with or supporting projects helping the vulnerable or those in hardship

As noted in our charitable objects, helping the vulnerable and those in hardship is a key value which we work hard to implement through a number of projects in our local churches and jointly as a family of churches.

As in 2021, we continued to make use of the crisis relief offering taken up specifically to support those negatively affected by Covid. We continued to support those in need particularly in India.

For a few years we have been running a Church and Community Transformation programme in India, in partnership with a local NGO, EFICOR. We were able to begin the final phase of this programme by launching a 'training of trainers' part of the program in 2022. The programme has continued to have

significant impact on the communities where it has been established and run. We hope to see the impact of this programme continue to grow and hope to launch similar programmes in other locations.

We hold a crisis relief fund as part of the annual offering to use as and when crises develop so that we can respond quickly when the need arises.

In all of the above activity, the focus remains the same: starting churches, strengthening leaders, raising up indigenous leaders, caring for those who are vulnerable and in poverty and going to areas of the world where the Christian faith is not expressed or known. Overall, we hope that the impact of our work is increasing in the communities that our churches serve both in the UK and overseas. Through our partnership with local churches, we believe our work together is making a real difference to the lives of many.

Other activity:

Communications and resources

Commission has maintained a regularly updated website which is a central point for resources, event bookings, media archives and information about Commission. This website has valuable resources in all areas of our work including a focus on the updated vision and strategy, as well as information about upcoming events, our training courses and a regular blog.

A regular social media presence has also been maintained primarily using the Instagram and Facebook platforms.

There has also been a reasonable amount of Commission branded material produced which has strengthened our brand identity and unity through our vision.

Our Digital Resource Hub has been a helpful source of information for many of our churches and has been a place where churches can share useful resources.

Communication is a vital element in unifying our churches to our common aims and values and we will continue to ensure we pursue excellence in this area.

Operations

Throughout the year the administrative team along with the charity directors continued to work hard to ensure we have robust policies and procedures in place to help achieve our long-term objectives. We have developed strong internal systems of administration, finance, risk management and governance through the implementation of an operational framework.

Impact of the Covid-19 pandemic

During 2022 we felt the impact of Covid-19 less as many of our activities began to return and we were once again able to meet in person for events and training.

Our income has still been impacted as a consequence of the pandemic. This has been mainly because we have not been able to host our annual summer festival where in addition to ticket income from delegates, we raise donations through our offering.

We eagerly anticipate the launch of our brand-new event 'Commission Festival' in 2023 at the Royal Bath and West Showground.

Incoming resources

Total incoming resources for the year were £713K during 2022 (2021: £792k). This income is made up of donations, training fees and event ticket income as well as investment income.

Undesignated donations are mainly received from churches either as regular or one-off gifts; these amounted to £335k during 2022 (2021: £327k). Donations received from our offering during the year amounted to just over £94.5k (2021: £227k). These included amounts that were donated instead of receiving refunds for cancelled events. These funds are treated as designated funds by the directors.

Conference and Training income amounted to £45k during the year (2021: £34k) and includes events such as Amplify, Commission Leadership Conference, Kids on Tour, as well as our leadership training courses.

This represents a significant drop in income solely due to the impact of Covid-19. Our overall activities have reduced since the beginning of the pandemic and despite the fact that we have this year been able to host events and training again, we are still not back to the number of events hosted pre-pandemic. Additionally, the lack of our annual festival has had an impact on the level of offering donations we have received. This is in part because there has not been an opportunity to gather, celebrate and envision members of Commission churches in the same way that we have been privileged to in the past.

Future objectives

Our objective for the future continues to be to expand our regular core activities of raising leaders, starting and supporting established churches, ministry with the poor and proclamation of the Christian faith. The support of leaders as they continue to lead churches through on-going change and challenges is of primary importance, and we are deliberately investing more time and money on the emotional well-being and mental health of our leaders and those who work for Commission churches.

Having seen and enjoyed the benefits of technology, we want to continue to run our Global Online events and where possible include Commission Churches outside the UK in some of our in-person events. This will help us continue to remain connected as a family of churches across the globe.

We will continue to emphasise our priority of caring for the vulnerable, isolated and in poverty, providing for physical, emotional, and spiritual needs. Primarily this happens through our local churches in all the nations we work.

Leadership training and development remains a key priority given our objective to start new churches in the UK and overseas.

Continued investment in our communications as an organisation will also be a priority as we look to build stronger relationship and unity as a family of churches.

Finally, continuing to build a strong UK administrative base is a priority in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant Making Policy

Commission works with churches worldwide and where these churches are able to fulfil the objectives of the charity more ably, or maintain closer working links with activities or projects, grants are sometimes provided. These are made following a thorough grant application process.

Our grant management policy and associated procedures and systems was entirely updated in 2019, including developing our online grant application and reporting systems further. This includes categorising the different types of grants and specifying the requirements for each category. For the categories which require an

application, applicants are required to submit project proposals including budgets, narrative summary and intended impacts of funding. Depending on the nature of the grant, mid-term and final evaluation reports are also required as part of the grant cycle, including submission of evidence of end point use of funds where applicable.

Once received, the team with delegated authority for those funds (e.g., for church planting) will assess applications before being discussed and agreed in the UK Leadership Team. The Operations team monitor and review plans, evaluations and reports including budgetary controls for all applications.

Reserves Policy

The directors review the charity's reserves regularly in the light of Charity Commission guidance. The directors believe that the charity should hold free reserves of between two and four months of the monthly operating costs, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2022 are £895,814 (2021: £1,014,440).
- There is £40,035 (2021: £109,954) of restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. The apportionment of the funding is specified in note 13 of the accounts.
- £374,256 (2021: £551,321) has been designated by the Directors at 31 December 2022.
- The designated funds will be spent over time as we outwork the long-term strategy for Commission.
- Within the total funds there is £9,333 which could only be realised by selling the fixed assets held by the charity.
- Therefore, the total free reserves held by the charity at the year-end are £472,190.
- This amount is just above the policy set by the directors as two to four months of regular operating costs (£200-£400K). The intention is to make use of these funds over the coming years as we launch our new festival, Commission Festival in 2023. Where we expect to have a significant amount of first year costs.

Support, volunteers and other organisations

Commission developed partly out of the identifiable benefit gained from a family of churches working together. This has enabled the charity to expand into areas of involvement which would have otherwise taken longer to achieve or been impossible. These relationships benefit the charity in areas such as church planting and development, training, conferences and working with those in need.

The trustees express their thanks for the ongoing generosity of churches and individuals in both donations and volunteer time.

Employees

The work of Commission relies on the commitment and hard work of its valued staff. A considerable amount of time is volunteered to Commission both in continuous service and at our various events throughout the year.

Commission directly employed a total of 12 people in 2022.

In some cases, a deed of covenant may be set up with a Commission church, where an employee is joint contracted by the church and Commission and a proportion of salary costs is covered.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for reviewing and determining salaries was redesigned at the end of 2021 in order for it to be more specific to Commission and it's staffing requirements. The matrix that was developed now takes into consideration annual inflation and helps to map out potential development and a trajectory for each role. Some of the benefits of the new matrix is in forecasting staffing costs. The matrix considers key responsibility areas for each role, level of responsibility and value that each role is to the organisation. Appraisal review feedback will continue to be used by the trustees in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

The trustees have given due regard to the Charity Commissions guidance on public benefit.

It is important to note the direct public benefit that exists from the establishing of churches in communities. One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically our churches will engage in a number of different projects. A list of these social action initiatives can be found via the Social Action Directory on our website.

As a family of churches, we are keen that the social action projects we run are of a very high standard and as such provide resources to local churches to ensure good practice. This includes teaching and training offered to local churches to monitor and evaluate their individual social action projects to ensure a high standard is maintained. This has a direct impact on the public as projects are therefore shaped to best meet the needs of those being served.

1) The public conferences provide an opportunity for teaching, worship, envisioning and church communities sharing time together. This is with the aim of churches enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community when they are at home. Church leaders are similarly encouraged to encourage their members to be involved with community activities and training opportunities provided if required. These conferences are open to any who wish to attend, regardless of whether or not they are members of a church which is involved with the Trust.

2) Training courses benefit the public in that they prepare church leaders and members for works of Christian service in the community. Often trainees are stimulated to engage more in social action work as a result of taking these courses as they come to further understand the importance of serving the local community as a key tenet of the Christian faith.

3) The variety of ways in which our churches engage in community action projects in the UK is outlined in our social action handbook. As a family of churches, we support much work in low income (developing) countries such as Bangladesh, Myanmar and India. We partner with local churches in these countries who in turn serve their local community through relief and development programmes.
   This work includes community development programmes, agricultural programmes, education, and capacity building. This would be by making grants to programmes or with supplying personnel who can help develop the programmes. We would again seek to work to a high standard, maintaining good practice principles developed both within our family of churches and from outside. From time to time and as required we will support with grants relief efforts after (for example) a natural disaster. A number of the individual churches in our family will also support various social action programmes in low-income countries.

Structure, Governance and Management

Governing document

Commission Apostolic Trust Ltd is a charitable company, limited by guarantee, incorporated on 14 November 2012 and registered as a charity on 3 December 2012. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a trustee. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Globally, Commission is led by Guy Miller and a team of international leaders known as the 'Commission International Team'. The UK region is led by Guy and a team of UK leaders known as the 'UK Team'. All members of this UK team are the company members and are responsible for the leadership and achievement of the objectives of the charity. They are also responsible for the day-to-day operational decisions and the coordination and direction of Commission work.

This team, and others, provide care and support for existing churches, work with leaders to start new churches, strengthen existing values and ministries and continue to pursue new areas to take the Christian message. The UK Commission churches are split into 5 regions (or 'hubs'), led by a church leader appointed by the UK team. Each Hub leader has a small team who help in the ongoing support of churches.

The board of directors are responsible for administering and governing the charity. The board meets at least quarterly to monitor all aspects of its progress.

The board of trustees consists of one executive trustee, and six non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information

governance, security, and law.

The trustees have delegated the day-to-day responsibilities of the charity to key staff and executive director. These include Finance, Governance, HR and Risk systems and processes. The executive trustee reports to the trustees on a regular basis on these areas of responsibility. The Leadership Team will set the vision and direction of the organisation and lead the organisation through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers went through a period of transition in which its founder, Terry Virgo, sought to continue the legacy of the movement by establishing and releasing apostolic leaders within the movement to carry the work forward with Newfrontiers churches relating to each sphere of leadership. This has led to the development of a number of church networks who work both individually and in partnership where there is mutual benefit. Guy Miller, leader of Commission, is one of these leaders, and the Commission Apostolic Trust Limited charity was established on 14 November 2012 to run the above activities under the charitable objectives.

Commission works with a number of these Newfrontiers church networks both in the UK and overseas on initiatives similar to those described above, where partnership helps both parties work together towards achieving mutually agreed goals.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustee and the UK Team to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a quarterly basis.

A register of the risks faced by the charity is maintained, identifying the major strategic and operational risks faced and how they are being managed.

Commission's most significant risks are reputational, loss of key staff and the cancellation of the annual festival.

Commission maintains a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits. The annual festival and other events are managed by detailed budgeting and review by an event strategy team who report to the directors. Our reserves policy sets aside contingency funds in the unlikely situation that the event needs to be cancelled. Our event insurance includes cover for damages to fixed buildings as well as communicable diseases on the show ground.

The trustees are satisfied that systems are in place to monitor, manage and mitigate the charities exposure to major risks. They consider that the development of the charities reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charities work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Charity 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.

Independent Examiners

Saffery Champness, the charity's independent examiners are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:

Mr G Wood
Chair of Trustees
Date: 15/06/2023

Independent Examiner's Report to the Trustees of Commission Apostolic Trust Limited

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Casidhe Baleri ACA CTA
For and on behalf of Saffery Champness LLP

Chartered Accountants

Midland House
2 Poole Road
Bournemouth Dorset
BH2 5QY

Date: 03/07/2023

Commission Apostolic Trust Limited

Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 December 2022

	Notes	Jnrestricted funds 2022	Restricted funds 2022	Total 2022	Total 2021
		£	£	£	£
Income and endowments from:					
Generated funds					
Donations and legacies	2	570,331	30,762	601,093	753,735
Charitable activities	3	106,523	-	106,523	33,852
Investments		5,826	-	5,826	3,912
Total incoming resources		682,680	30,762	713,442	791,499
Expenditure on:					
Charitable activities	4	711,637	120,431	832,068	851,111
Total resources expended		711,637	120,431	832,068	851,111
Net expenditure		(28,957)	(89,669)	(118,626)	(59,612)
Transfers between funds		(19,750)	19,750	-	-
Net movement in funds		(48,707)	(69,919)	(118,626)	(59,612)
Reconciliation of funds:					
Total funds brought forward		904,486	109,954	1,014,440	1,074,052
Total funds carried forward		855,779	40,035	895,814	1,014,440

All gains and losses are included above. The deficit for the year for Companies Act purposes was £118,626 (2021: £59,612).

The notes and accounting policies on pages 19-35 form part of these accounts.

Commission Apostolic Trust Limited

Balance Sheet at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		9,333		14,318
Current assets					
Debtors	11	395,779		232,548	
Cash at bank and in hand		832,706		957,011	
		1,228,485		1,189,559	
Creditors: Amounts falling due within one year	12	(342,004)		(189,437)	
Net current assets			886,481		1,000,122
Total assets less current liabilities			895,814		1,014,440
Funds					
Unrestricted funds					
General funds			481,523		353,165
Designated funds			374,256		551,321
	14		855,779		941,190
Restricted funds	13		40,035		109,954
Total funds	15		895,814		1,014,440

In preparing the financial statements:

a) The directors are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.
b) No notice has been deposited under Section 476 of the Companies Act 2006, and
c) The directors acknowledge responsibilities for:
   i. Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
   ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year end its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 15/06/2023 and signed on its behalf by

.....

Mr S D Theunissen

Company number: 08293624

The notes and accounting policies on pages 19-35 form part of these accounts.

Commission Apostolic Trust Limited

Cash flow statement
Year ended 31 December 2022

	Notes	£	2022 £	£	2021 £
Cash flows from operating activities:					
Net cash provided by operating activities	16		(130,131)		(96,166)
Cash flows from investing activities:					
Dividends, interest and rents from investments		5,826		3,912	
Proceeds from sale of tangible fixed assets		-		-	
Purchase of tangible fixed assets		-		(8,810)	
Net cash used in investing activities			5,826		(4,898)
Change in cash and cash equivalents in the reporting period			(124,305)		(101,064)
Cash and cash equivalents at the beginning of the reporting period			957,011		1,058,075
Cash and cash equivalents at the end of the reporting period	17		832,706		957,011

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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 (effective 1 January 2019) and the Companies Act 2006.

Commission Apostolic Trust Limited constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those funds which the Trustees have set aside from the Annual Offering for the benefit of future projects.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.4 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

1 **Accounting policies (continued)**

1.5 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.6 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

1.8 **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 **Critical estimates and judgements**

In the application of the Charity's accounting policy the trustees are requested to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumption are reviewed on an ongoing basis.

2 **Donations and legacies**

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Donations						
General gifts	429,331	4,155	433,486	470,869	55,380	526,249
Grants	141,000	26,607	167,607	220,796	6,690	227,486
	570,331	30,762	601,093	691,665	62,070	753,735

3 **Charitable activities**

	2022	2021
	£	£
Donations		
Together at Connect Festival	61,641	5,222
Training income	45,033	28,818
Other events and activities	(151)	(188)
	106,523	33,852

All income from charitable activities was unrestricted in both years.

4 Analysis of total resources expended

Current year

	Grants	Staff costs	Other direct costs	Support costs	Total 2022
	£	£	£	£	£
Charitable activities					
Events	-	-	34,495	74,191	108,686
Training	-	27,239	36,327	61,826	125,392
Apostolic Ministry & Support	25,753	-	9,562	-	35,315
Local & Worldwide mission	293,217	117,930	40,242	111,286	562,675
Total resources expended	318,970	145,169	120,626	247,303	832,068
Support staff costs		190,835		(190,834)	
		336,004		56,469	

Prior year

	Grants	Staff costs	Other direct costs	Support costs	Total 2021
	£	£	£	£	£
Charitable activities					
Events	500	41,160	6,196	68,638	116,494
Training	-	70,656	5,163	57,198	133,017
Apostolic Ministry & Support	58,498	8,171	2,065	-	68,734
Local & Worldwide mission	267,162	155,519	7,228	102,957	532,866
Total resources expended	326,160	275,506	20,652	228,793	851,111
Support staff costs		157,909		(157,909)	
		433,415		70,884	

5 Allocation of support costs

Current year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	4,649	1,395	2,092	1,162
Travel costs	20,232	6,070	9,104	5,058
Staff costs	190,835	57,250	85,876	47,709
Office costs	26,256	7,877	11,815	6,564
Information Technology	2,227	668	1,002	557
Teaching & training costs	604	181	272	151
Finance costs	324	97	146	81
Communications	1,900	570	855	475
Governance costs				
- Staff	-	-	-	-
- Professional fees	-	-	-	-
- Legal fees	276	83	124	69
	247,303	74,191	111,286	61,826

Prior year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	12,954	3,886	5,829	3,239
Travel costs	8,238	2,472	3,707	2,059
Staff costs	153,648	46,094	69,142	38,412
Office costs	31,400	9,420	14,130	7,850
Information Technology	4,260	1,278	1,917	1,065
Teaching & training costs	3,084	925	1,388	771
Finance costs	800	240	360	200
Governance costs				
- Staff	4,260	1,278	1,917	1,065
- Professional fees	9,509	2,853	4,279	2,377
- Legal fees	640	192	288	160
	228,793	68,638	102,957	57,198

6 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2022	Local	Worldwide	2021
	£	£	£	£	£	£
A Fonte Egreja Evangelica	-	4,964	4,964	-	-	-
Adam and Nina Majerus	-	5,750	5,750	-	7,750	7,750
Anthem Church Leicester	10,000	-	10,000	-	-	-
Christ Central	15,000	-	15,000	-	-	-
Church Planting Resources India	-	8,619	8,619		10,200	10,200
Commission Training Subsidy	-	-	-	16,750	-	16,750
Commission Event Underwriting	-	-	-	500	-	500
Covid crisis relief - Bangladesh	-	-	-		3,046	3,046
Covid crisis relief - Miro	-	-	-		434	434
Crisis relief	-	-	-	25,000	-	25,000
Crisis relief – Cottons - Italy	-	-	-	-	750	750
Dave & Karen Priest Middle East support	-	5,000	5, 000	-	5,000	5,000
Delegates to Event	16,000	-	16,000	5,000	-	5,000
Edfri International	-	-	-	-	5,000	5,000
Ghana	-	24,446	24,446	-	16,422	16,422
Graduate Diploma in Theology	1,700	-	1,700	-	-	-
India Covid Relief	-	15,000	15,000	-	19,816	19,816
India Gospel Ministries	-	15,000	15,000	-	-	-
Jubilee +	5,000	-	5,000	5,000	-	5,000
Life church Southampton	11,250	-	11,250	-	-	-
Masters Degree in Theology	600	-	600	-	-	-
Mission contingency - Philippines	-	870	870	-	500	500
Mission work in Penafiel Portugal	-	8,000	8,000	-	-	-
Myanmar restricted	-	3,696	3,696	-	4,536	4,536
NF Events Support	10,000	-	10,000	10,000	-	10,000
Paul and Joanna Young	-	7,500	7,500	-	7,500	7,500
Serbia	-	300	300	-	-	-
Social Action	25,000	-	25,000	5,000	-	5,000
Social Action – New Life Fordingbridge	10,600	-	10,600	-	-	-
Social Action - Parivartan	-	1,100	1,100	-	42,454	42,454
Stepping Stones India	-	185	185	-	225	225
Tearfund - Afghanistan	-	-	-	-	5,000	5,000
Trinity Life Church	6,607	-	6,607	6,250	-	6,250
UK Operational Support	100,000	-	100,000	122,000	-	122,000
Union School of Theology	6,783	-	6,783	6,600	-	6,600
Worship encounter	-	-	-	-	-	-
Total	**218,540**	**100,430**	**318,970**	**202,100**	**128,633**	**330,733**

7 **Net outgoing resources for the year**

This is stated after charging:

	2022	2021
	£	£
Staff pension contributions	8,903	12,400
Depreciation	3,931	1,939
Independent examiner's fee	4,300	3,950

8 **Staff costs**

The movement in the year is after charging:

	2022	2021
	£	£
Wages and salaries	295,090	382,342
Social security costs	30,623	38,673
Pension costs	8,903	12,400
	334,616	433,415

The average number of employees, analysed by function was:

	2022	2021
	No	No
Mission staff	1	2
Operational staff	11	12

Total remuneration, including national insurance contributions, of key management personnel in the period was £182,294 (2021: £208,857).

During the year 1 employee received remuneration between £70,000 and £80,000 (2021: 1 employee between £60,000 and £70,000).

9 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

M Jarvis is a trustee of the charity. During the year, Miles Jarvis received a salary, including pension contributions of £nil (2021: £39,108) for his role as Director of Operations of the Charity. O Bolorunduro is a trustee of the charity. During the year, O Bolorunduro received a salary, including pension contributions of £44,394 (2021: £18,645) for his role as Finance Director of the Charity. No other trustees received any remuneration during the current or previous year.

Donations totalling £1,100 (2021: £1,733) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

10 Tangible fixed assets

	Office equipment & machinery £
Cost or valuation	
At 1 January 2022	30,243
Additions	-
Disposals	(2,548)
At 31 December 2022	27,695
Depreciation	
At 1 January 2022	15,925
Charge for the year	3,931
Eliminated on disposal	(1,494)
At 31 December 2022	18,362
Net book value	
31 December 2022	9,333
31 December 2021	14,318

11 Debtors

	2022 £	2021 £
Trade debtors	155,535	10,569
Other Debtors	7,500	4,991
Prepayments	232,744	216,988
	395,779	232,548

12 **Creditors**

	2022	2021
	£	£
Amounts due within one year:		
Trade creditors	70,213	66,964
Deferred income	5,610	70,093
Other creditors	266,181	52,380
	342,004	189,437

13 **Restricted income funds**

Current year	Balance at 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2022 £
Stepping Stones India	94	160	200	(14)	40
India Relational Mission	10,171	-	-	(10,171)	-
Ghana	17,544	-	24,464	6,951	32
Myanmar	6,226	-	3,696	-	2,530
Covid Crisis Relief	17,908	-	-	2,184	20,092
India Covid Relief	38,230	-	35,068	-	3,162
UK Church planting	7,143	26,607	53,456	20,600	894
India and Far East	3,388	3,995	3,547	200	4,035
Chennai	4,625	-	-	-	4,625
Ahmedad	4,625	-	-	-	4,625
Total	109,954	30,762	120,431	19,750	40,035

Prior year	Balance at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2021 £
Stepping Stones India	159	160	225	-	94
Cardiff	(36,704)	-	-	36,704	-
India Relational Mission	12,458	6,690	8,977	-	10,171
Ghana	23,966	-	6,422	-	17,544
Myanmar	10,762	-	4,536	-	6,226
Covid Crisis Relief	25,969	-	8,061	-	17,908
India Covid Relief	17,972	40,095	19,837	-	38,230
India and Far East	13,049	7,982	8,393	-	12,638
UK Church planting	-	7,143	-	-	7,143
				-	
Total	67,631	62,070	56,451	36,704	109,954

13 **Restricted income funds (continued)**

Stepping Stones India

Stepping Stones is a charitable trust based in Mumbai, India. They operate several different social action ministries including leprosy care and treatment, supporting those recovering from addiction and so on. The project funding was transferred from Newfrontiers to Commission. There are a small number of donors who support the project over a calendar year. We send funds that we have received for the project at regular intervals through the year.

India Relational Mission

Relational Mission, a charity linked with Newfrontiers gave funds towards our community development work with churches in India. This work has continued through 2022 and is planned to increase over the coming years.

Ghana

We received restricted funds from Grace Church Salisbury towards our work in Ghana. We've been using these funds in addition to the funds we had designated for work to be carried out in Ghana. This will continue through 2023.

Myanmar

Confluence, a Newfrontiers sphere in the USA have pledged to contribute $10,000 over 3 years towards the work of Commission in Myanmar. This began in 2019 and is expected to carry on.

Covid Crisis Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19. These funds have been used to support those adversely affected in various parts of the world. We will continue throughout 2023, to support those requiring it and bring relief to those affected through our partners in different nations.

India Covid Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19 in India. These funds have been used to support those adversely affected in various parts of India. We will continue throughout 2023, to support those requiring it and bring relief to those affected, working with our partners in India.

13 **Restricted income funds (continued)**

India & Far East

Confluence, a charity linked with Newfrontiers gave funds towards our apostolic work in India.

Ahmedad

We received restricted funds from Clarendon Trust towards starting a church in Ahmedad, India.

Chennai

We received restricted funds from Clarendon Trust towards starting a church in Chennai, India.

UK Church Planting

We received restricted funds from Newfrontiers towards church planting in the UK.

14 **Unrestricted income funds**

Current year	Balance at 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2022 £
Designated funds					
International Church Planting	21,075	-	6,370	-	14,705
UK Apostolic Support	62,011	10,000	10,563	(61,448)	-
International Apostolic Support	-	39,000	60,074	21,074	-
Supporting the Poor	27,213	-	25,375	-	1,838
Task Teams & overheads	32,645	-	-	(32,645)	-
Underwriting Events	88,498	60,000	5,322	(16,000)	127,176
UK Mission	309,884	10,568	-	(99,910)	220,542
Social Action	9,995	-	-	-	9,995
	551,321	119,568	107,704	(188,929)	374,256
Unrestricted funds					
General funds	353,165	563,112	603,933	169,179	481,523
	904,486	682,680	711,637	(19,750)	855,779

14 **Unrestricted income funds**

Prior year	Balance at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2021 £
Designated funds					
International Church Planting	31,075	-	10,000	-	21,075
UK Apostolic Support	70,097	-	8,086	-	62,011
International Apostolic Support	8,092	15,000	189,542	166,450	-
Supporting the Poor	3,463	36,000	12,250	-	27,213
Task Teams & overheads	290,117	195	91,216	(166,450)	32,645
Underwriting Events	88,498	-	-	-	88,498
UK Mission	208,136	137,998	36,250	-	309,884
Social Action	9,995	-	-	-	9,995
	709,473	189,193	347,344	-	551,321
Unrestricted funds					
General funds	296,948	540,236	447,315	(36,704)	353,165
	1,006,421	729,429	794,659	(36,704)	904,486

Designated Funds - Annual Offering

Funds were raised through our annual offering and designated for the projects and ministries detailed above. Below is a brief description of the different projects and ministries.

- International Church Planting – Grants for ongoing or new church plants in Madrid, Porto and Penafiel, Texas, India, Ghana, Middle East, USA and other nations where we are working.
- UK Apostolic Support – supporting the ongoing care and support of Commission churches in the UK to cover travel, speaker and venue hire.
- International Apostolic Support – supporting our different bases – for example in India and the Iberian Peninsula, as well as establishing new connections in USA, Latin America, the Middle East, as well as supporting the ongoing work of Newfrontiers and Newfrontiers churches.
- Supporting the poor – supporting crisis relief work when needed and ongoing long-term community development programmes, specifically in India and Bangladesh in 2021. We also set up a designated fund for our ongoing support of Foundations for Farming in India.
- Task teams & overheads – funds set aside for future projects based on outcomes from our SURE strategy (Send, Unify Release Equip).

14 **Unrestricted income funds (continued)**

- Underwriting Events and Operations – Commitment to subsidise shortfalls for our on-going operational costs and to subsidise our annual festival and other events to reduce ticket costs.
- UK mission - grants for new church plants or sites in the UK and supporting the process of adopting churches into the Commission family.
- Social Action – funds used to or contributed towards local and international social action. Some of these funds are put into a designated fund by commission for future use.

15 **Analysis of net assets between funds**

Funds balances are represented by:

	Tangible fixed assets 2022	Net current assets 2022	Total 2022	Tangible fixed assets 2021	Net current assets 2021	Total 2021
	£	£	£	£	£	£
Restricted funds	-	40,035	40,035	-	73,250	73,250
Designated funds	-	374,256	374,256	-	551,321	551,321
General funds	9,333	472,190	481,523	14,318	375,551	389,869
	9,333	886,481	895,814	14,318	1,000,122	1,014,440

16 **Reconciliation of net income to net cash flow from operating activities**

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	(118,626)	(59,612)
Depreciation	3,931	1,939
Loss/(profit) on disposal of fixed assets	1,054	-
Dividends, interest and rents from investments	(5,826)	(3,912)
(Increase)/decrease in debtors	(163,231)	(9,067)
Decrease in creditors	152,567	(25,514)
Net cash outflow from operating activity	(130,131)	(96,166)

17 **Analysis of cash and cash equivalents**

	2022	2021
	£	£
Cash in hand	607,474	735,387
Deposits on more than 3 months' notice	225,232	221,624
	-	-
	832,706	957,011

18 **Analysis of changes in net debt**

	Balance at 1 January 2022	Cash flows	Balance at 31 December 2022
	£	£	£
Cash and cash equivalents	957,011	(124,305)	832,706

	Balance at 1 January 2021	Cash flows	Balance at 31 December 2021
	£	£	£
Cash and cash equivalents	1,058,075	(101,064)	957,011

19 **Related party transactions**

During the year 4 trustees (2021: 2) were reimbursed £89 (2021: £1,160) for travel and other expenses.

During the year, Hope Church Winchester, of which G Wood is also a director, donated £34,489 (2021: £47,447) to the charity.

During the year, Westminster Chapel, of which S Sloan is also a director, donated £30,301 (2021: £20,004) to the charity.

During the year, Welcome Church, of which L Green is also a director, donated £73,852 (2021: £66,550) to the charity.

During the year, Citygate Church, of which S Theunissen and J Salway are also directors donated £10,924 (2021: £8,858) to the charity.

20 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £1. At 31 December 2022 the total of such guarantees was £4 (2021: £4).

21 Taxation

Commission Apostolic Trust Limited is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

COMMISSION APOSTOLIC TRUST LTD

England & Wales - Charity number 1150017

Accounts

Company Registration No. 08293624
Charity Registration No. 1150017

Commission Apostolic Trust Limited

Report and Financial Statements

31 December 2021

Commission Apostolic Trust Limited

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Commission Apostolic Trust Limited

Trustees and Trust Information
Year ended 31 December 2021

Trustees	Mr J S Salway Mr G A Wood (Chairman) Mr P Morton Mr S D Theunissen Mr O A Bolorunduro (Appointed 14 July 2021) Mr M B Jarvis Mrs L M Green Mr S T Sloan
Independent Examiners	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	08293624
Charity Number	1150017
Principal Office	138 Holdenhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Miller Mr S Petch Mr T Blaber Mr C Kilby

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the Year ended 31 December 2021.

Other than Oluwapelumi Bolorunduro (appointed July 2021), the trustees named on page 1 served throughout the year.

Objectives and Activities

Principal Objectives

The main objectives of Commission Apostolic Trust Ltd are to advance the Christian faith, to relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances and to advance the education whether of children or of adults.

Principal Activities

In order to achieve its objectives, Commission works as a worldwide family of churches through the following activities:

1. Establishing new churches and caring for established churches
2. Organising conferences to encourage and envision individuals and church leaders
3. Training individuals for Christian service in the church and community
4. Strengthening relationships and developing apostolic leaders both in the UK and abroad
5. Working directly with or supporting projects helping the poor or those in hardship

Achievements and performance

Overview

Commission is an international family of churches working together to start and care for churches, and to impact the communities which those churches serve. We have a vision to see thousands of lives transformed, through hundreds of churches in tens of nations.

We continued to feel the impact of the Covid-19 pandemic during 2021 but were able to adapt a lot of our events to be run online. This proved a great way to connect with the wider family of Commission across the globe. We did however continue to see an expansion in our crisis relief activities and were able to host a one-off one-day event for Leaders.

We have continued to see lives impacted and baptisms taking place across our churches despite the challenges presented. Our global family of churches now stands at approximately 300 across 10 nations, with strong connections in other nations.

The end of 2020 marked a key milestone in our vision metrics (baptisms as a proxy measure for transformed lives, church numbers and nations we are working in). Due to the pandemic, we were not able to gather these statistics for 2021.

Review of the year's activities

Each of the five Principal Activities of Commission are outlined below with significant achievements for 2021 noted.

1. Establishing new churches and caring for established churches

One of Commission's key priorities is to start new churches. These can be new churches in new locations, or a new location (site) of an existing church. 2021 saw the launch of a church plant in Swindon. Other planned church plant and site launches were hampered by the impact of Covid-19. It is expected that a new plant will be launched in 2022 in Leicester.

A vital part of the work of Commission is largely unseen but is the ongoing and vital care of churches which is achieved through our Commission Hub Team, formed from members of the apostolic core team and wider leadership team of Commission (see below), supporting church leaders through providing training, advice and coaching and speaking at various church meetings throughout the year.

This support moved to almost exclusive online support through the pandemic, providing much needed support to church leaders who were required to operate church life in unfamiliar and difficult ways. Most churches moved to online delivery of church activity including Sunday and mid-week meetings.

As the immediate lockdown restrictions in the UK were implemented, we set up a number of additional support meetings and groups to help churches adapt to the new ways of carrying out their activity. We developed guidelines for running online church and provided technical support for churches. Our Pastoral Assistance Programme, available for all Commission eldership teams and their families, has continued to provide additional well-being support and access to counselling services. In 2021, we saw engagement with the programme double from 6% to 12%. This was a total of 19 callers to the helpline. The number of people accessing the free counselling also doubled to 8, with an additional 48 users of the app.

As noted above, our international church family continues to expand with a rapid growth in church numbers in South Asia through the adoption of existing churches. Our international family was similarly impacted by the lockdown restrictions imposed by local Governments. Notably the churches in South Asia and the Philippines were significantly impacted and a crisis relief fund was developed to assist with the immediate needs (see below).

Local leadership continues to be developed by the UK and International Leadership Teams (see below) and continued efforts are being made to train and develop national leaders in order to sustain the ministry of starting new churches.

2. Organising conferences to encourage and envision individuals and church leaders

Our conferences in the UK and overseas were significantly impacted due to the Covid-19 pandemic. While we adapted where we could and made use of online platforms to deliver a limited range of events, most were forced to be cancelled or postponed to 2022. Notably our inaugural Connect Festival in the UK, which was postponed in 2020, was postponed further to 2023. Our events in 2021 were once more limited to:

- **Global Online** – These were online events aimed at gathering all members of Commission Churches globally for worship, prayer, encouragement, teaching and envisioning. The events were hosted by various people from across the Global Commission family and available in Hindi, Portuguese, Spanish and English which allowed for a real feeling of togetherness.

- **Global Prayer** – Following on from the success of 2020, we ran these two-day events online to include Church Leaders, workers and volunteers from across the Commission global family. We had contributions from Ghana, Spain, India, the Philippines and Portugal as well as the UK. Around 200 people gathered together to pray and worship.

- **Managing Leadership Anxiety –** This was a new event in 2021 and had been postponed from 2020. It was a one-day event with guest speaker Steve Cuss who helped leaders in various contexts to understand anxiety a little better and recognise how anxiety affects them as individuals and how to manage it. The event had 74 delegates attend and received very positive feedback from the attendees.

3. Training individuals for Christian service in the church and community

In 2020 all of our suite of training courses changed and we launched new courses to replace all the existing courses. These have continued to be successful with increased interest across the board. We had more people apply to each course in 2021 than in 2020. Although, some of the initial applicants had to defer or cancel their application, the take up and interest in the courses have been very encouraging.

- **READ –** this one-year part time course is aimed at helping people learn how to read the Bible more effectively, accurately and devotionally. An interactive online course. 7 students took part in this course in the 2021/2022 academic year. (14 students took this course in 2020).

- **Level One – Theology for Life** – this one-year part time course aims to increase theological understanding of the core doctrines of the Christian faith. 11 students took this course in 21/22. (7 students took this course in 2020).

- **Level Two – Training for Leadership and Ministry –** this two-year part time course aims to teach on the practices and theologies that make us distinct as a family of churches, and to train in leadership. It is our core programme for equipping and coaching all new and emerging leaders in our church family. 21 first year students have joined 20 second year students on the course. (27 students began the course in 2020.)

- **Commission Intern Year –** this is a one-year internship for individuals which consists of serving a local church and attending our READ and TFL courses (see above). 8 students participated in this course in 2021. (8 students took part in this in 2020).

- **Level Three – Graduate Diploma in Theology –** Commission is partnering with Union School of Theology (UST) to facilitate rigorous theological study at graduate level. The Graduate Diploma in Theology (GDip), accredited by The Open University, is designed for people stepping into formal ministry, as well as leaders already in ministry who have missed out on formal theological education. Combining both academic and spiritual formation, the GDip provides a solid grounding in biblical, theological, historical and pastoral theology to meet the needs of leaders across the Commission network. 7 first year students have joined 8 second year students in 2021.

- **Level Four – Master's Degree in Theology -** The Master of Theology (MTh), validated by The Open University, is designed for current leaders who want to grow through serious theological and applied study. Combining both academic and spiritual formation, the MTh gives leaders the opportunity to deepen their biblical, theological and pastoral knowledge while also strengthening their practical ministry skills. 3 new students joined in 2021 the 9 who had carried on from 2020.

Other courses:

In addition to the main training courses we provide, we have continued to run additional courses and have introduced some new ones in 2021, that are aimed at people in specific situations and with specific calls upon them.

- **Gathering Momentum –** this course ended in 2021 but was aimed at training leaders of new church plants and those who had just taken on a senior leadership role in the church. The course was specifically aimed at equipping those aiming to plant a church in the future.

- **Equipping the Equippers –** a priority for Commission is to train existing leaders to care for and provide apostolic oversight and support for other churches. This new course, run over six 2-day retreats over two years, was launched in January 2020. We had an average of 25 attendees on the course in 2021.

- **Equipping the Emerging Evangelist** – As well as equipping leaders to provide oversight to other leaders and churches, we also desire to develop those with an evangelistic gift. This is a brand-new course designed to do just that. The course had around 30 attendees in 2021.

- **Equipping the Administrators** – This has been a forum where all those with responsibility for the Operations and Administration of Churches have been able to connect and support each other. This has run two well attended and successful online events and provided ad hoc support to administrators of churches throughout the year through a novel online Community of Practice approach.

Priscilla Scholarship

The Priscilla Scholarship was launched in 2020 to provide funding of up to 50% of the cost of a Level 3 or Level 4 course to 2 women who are part of a Commission Church, who are already involved in leadership and have a desire to develop their leadership while also obtaining formal teaching and qualification. This scholarship plays an important part in helping us achieve our desire to equip individuals for the works God has for them as well as raising and developing leaders within Commission. In 2021, another 2 women were awarded this scholarship.

4. Strengthening relationships and developing apostolic leaders and vision both in the UK and abroad

As Commission has developed over the years, the leadership team have been able to express and develop the vision and direction for Commission for the future. In April 2016 a vision statement was developed for Commission 'to see thousands of lives transformed through hundreds of churches in tens of nations'.

A strategic change programme was launched in the UK based around four key elements SEND, UNIFY, RELEASE and EQUIP. This programme known as SURE was launched in 2016 and came to an end in 2021.

The SURE programme followed a five-phase approach from creation of the strategy to sustaining changes in everyday practice. Overall we saw 53 of the 145 workstreams completed; with over 160 individual deliverables completed. If not completed or with current work in progress, the remaining workstreams have been closed (de-scoped).

The question of impact is difficult to quantify. While a significant change in our key metrics has not been seen (yet) as a result of the programme, there have been very real benefits to the programme which are highlighted in the report including unification around a clear vision and strategy, release of multiple leaders and new teams, implementation of new approaches (e.g. Hub and Cluster model of church care and support), diversification of teams (incl UKLT), definition of values and culture, and a clear and ongoing focus on leadership development.

A number of reflections and learning points were reviewed in an analysis of the overall SURE programme, including the challenges of implementing a 'centralised' programme across a family of autonomous churches, the culture clash of using a rigorous project management approach, the engagement of church leaders, the capacity and pace of delivery through a primarily volunteer resource base, longevity and complexity of programme design and management of expectations.

It is proposed that we need to focus on priorities such as multiplication and release of Ephesians 4 ministries and apostolic teams, sustained attention on leadership care, support and development, and pursuit of the apostolic priorities of reaching the unreached and ministry with the poor.

Throughout the life of the SURE programme, we implemented a number of wide-ranging changes across a variety of arears of Commission life. These include providing resources for churches, including the launch of a Digital Resource Hub in the UK which has over 200 users and 300 resources available to download and help leaders, administrators and ministry leaders across all areas of church life.

Commission strongly affirms that we are a church family, and so time is given through our events and care of churches to develop strong relationships. Often this is achieved through working on joint projects together. We are currently exploring developing connections with church leaders or potential church planting areas in a number of nations in the Middle East, Far East, Latin America and the USA. These emerging connections have been hampered by not being able to visit and serve the churches in these locations, but we have been able to join together for global online events which were well received.

5. Working directly with or supporting projects helping the vulnerable or those in hardship

As noted in our charitable objects, helping the vulnerable and those in hardship is a key value which we work hard to implement through a number of projects in our local churches and jointly as a family of churches.

The continued impact of Covid-19 in the UK and overseas (especially in South Asia) has affected all areas of society but particularly those who are vulnerable, isolated or living in poverty. Many of our UK churches have been able to adapt their activity and continue to engage with their community through food banks, debt advice services, care for the elderly and isolated, and other social action work.

During 2021 we continued to make use of the crisis relief offering taken up specifically to support those negatively affected by Covid. We supported families in India, Bangladesh, the Philippines, Serbia and other nations.

Although some of our activities and plans have been affected by Covid-19, we have continued to implement our Church and Community Transformation programme in East India, in partnership with a local NGO, EFICOR. This programme has continued to have significant impact on the communities where it has been established and running.

We hold a crisis relief fund as part of the annual offering to use as and when crises develop so that we can respond quickly when the need arises. We used some of this fund to support Crisis Relief work in Afghanistan and continued to support the work in South Asia.

In all of the above activity, the focus remains the same: starting churches, strengthening leaders, raising up indigenous leaders, caring for those who are vulnerable and in poverty and going to areas of the world where the Christian faith is not expressed or known. Overall, we hope that the impact of our work is increasing in the communities that our churches serve both in the UK and overseas. Through our partnership with local churches, we believe our work together is making a real difference to the lives of many.

Other activity:

Communications and resources

Commission has maintained a regularly updated website which is a central point for resources, event bookings, media archives and information about Commission. This website has valuable resources in all areas of our work including a focus on the updated vision and strategy, as well as information about upcoming events and a regular news blog.

A regular social media presence has also been maintained.

There has also been a reasonable amount of Commission branded material produced which has strengthened our brand identity and unity through our vision.

Our Digital Resource Hub has been a helpful source of information for many of our churches and has been a place where churches can share useful resources.

Communication is a vital element in unifying our churches to our common aims and values and we will continue to ensure we pursue excellence in this area. We are specifically working on increasing our digital accessibility and have taken significant steps to improve our practice in this area. We have also invested in this area by recruiting a videographer and Communications Assistant to help ensure that we are able to reach more people than ever before and ensure that we stay connected as a family of churches.

Operations

We continue to ensure we have robust policies and procedures to underpin our activity. We have developed strong internal systems of administration, finance, risk management and governance through the implementation of an operational framework. Throughout the year the administrative team along with the charity directors worked hard to establish robust policies and procedures to help achieve our long-term objectives.

Impact of the Covid-19 pandemic

As noted consistently above, and in last year's report, all our activities in 2020 were impacted and this continued to be the case in 2021. While we have been able to take advantage of new technology and connect more as a global church family, there have been serious implications for the organisation; our income and our expenditure on core activities have both reduced.

The trustees continued to meet regularly to assess and monitor the charity's position and requirements. To assist with the charity's cash position, wherever possible members of staff remained on furlough at various times through the year to take advantage of the UK government's Job Retention Scheme. This was of great benefit to the charity and its employees alike.

Incoming resources

Total incoming resources for the year were just under £792K during 2021 (2020: £972k). This income is made up of donations, training and event ticket income as well as investment income.

Undesignated donations are mainly received from churches either as regular or one-off gifts; these amounted to £327k during 2021 (2020: £356k). Donations received from our offering during the year amounted to just over £227k (2020: £379k). These included amounts that were donated instead of receiving refunds for cancelled events. These funds are treated as designated funds by the directors.

We also received elements of grant funding for restricted purpose during the year for a number of global projects, which is included in our incoming resources. Please see the notes on restricted funds below.

Conference and Training income amounted to £34k during the year (2020: £49k) and includes events such as Managing Leadership Anxiety, as well as our leadership training courses.

This represents a significant drop in income solely due to the impact of Covid-19.

Future objectives

As restrictions begin to be lifted and we begin to recover from the impact of the Covid-19 pandemic our objective for the future continues to be to expand our regular core activities of raising leaders, starting and supporting established churches, ministry with the poor and proclamation of the Christian faith. The support of leaders as they continue to lead churches through on-going change and challenges is of primary importance, and we are deliberately investing more time and money on the emotional well-being and mental health of our leaders and those who work for Commission churches.

Having seen and enjoyed the benefits of technology, we want to continue to run our Global Online events and where possible include Commission Churches outside the UK in some of our in-person events. This will help us continue to remain connected as a family of churches across the globe. Additionally, we'll be launching two new events in 2022; a Kids on Tour event across 5 locations and a Commission Leadership Conference.

We will continue to emphasise our priority of caring for the vulnerable, isolated and in poverty, providing for physical, emotional and spiritual needs. Primarily this happens through our local churches in all the nations we work.

Leadership training and development remains a key priority given our objective to start new churches in the UK and overseas. We're glad that some of our courses have now been able to meet in person as restrictions have eased, but we are very aware of the benefits of technology in this area and intend to continue to provide access to these courses for those who might not be able to attend them in person.

Continued investment in our communications as an organisation will also be a priority as we look to build stronger relationship and unity as a family of churches.

Finally, continuing to build a strong UK administrative base is a priority in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant Making Policy

Commission works with churches worldwide and where these churches are able to fulfil the objectives of the charity more ably, or maintain closer working links with activities or projects, grants are sometimes provided. These are made following a thorough grant application process.

Our grant management policy and associated procedures and systems was entirely updated in 2019, including developing our online grant application and reporting systems further. This includes categorising the different types of grants and specifying the requirements for each category. For the categories which require an application, applicants are required to submit project proposals including budgets, narrative summary and intended impacts of funding. Depending on the nature of the grant, mid-term and final evaluation reports are also required as part of the grant cycle, including submission of evidence of end point use of funds where applicable.

Once received, the team with delegated authority for those funds (e.g. for church planting) will assess applications before being discussed and agreed in the UK Leadership Team. The Operations team monitor and review plans, evaluations and reports including budgetary controls for all applications.

Reserves Policy

The directors review the charity's reserves regularly in the light of Charity Commission guidance. The directors believe that the charity should hold free reserves of between two and four months of the monthly operating costs, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2021 are £1,014,440 (2020: £1,074,052).
- There is £109,954 (2020: £67,631) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. The apportionment of the funding is specified in note 13 of the accounts.
- £551,321 (2020: £709,473) has been designated by the Directors at 31 December 2021.
- The designated funds will be spent over time as we outwork the long-term strategy for Commission.
- Within the total funds there is £14,318 which could only be realised by selling the fixed assets held by the charity.
- Therefore, the total free reserves held by the charity at the year-end are £338,847.
- This amount is within the policy set by the directors as two to four months of regular operating costs (£200k and £400k).

Support, volunteers and other organisations

Commission developed partly out of the identifiable benefit gained from a family of churches working together. This has enabled the charity to expand into areas of involvement which would have otherwise taken longer to achieve or been impossible. These relationships benefit the charity in areas such as church planting and development, training, conferences and working with those in need.

The trustees express their thanks for the ongoing generosity of churches and individuals in both donations and volunteer time.

Employees

The work of Commission relies on the commitment and hard work of its valued staff. A considerable amount of time is volunteered to Commission both in continuous service and at our various events throughout the year.

Commission directly employed a total of 15 people in 2021.

In some cases, a deed of covenant may be set up with a Commission church, where an employee is joint contracted by the church and Commission and a proportion of salary costs is covered.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for reviewing and determining salaries was redesigned at the end of 2021 in order for it to be more specific to Commission and it's staffing requirements. The matrix that was developed now takes into consideration annual inflation and helps to map out potential development and a trajectory for each role. Some of the benefits of the new matrix is in forecasting staffing costs. The matrix considers key responsibility areas for each role, level of responsibility and value that each role is to the organisation. Appraisal review feedback will continue to be used by the trustees in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

The trustees have given due regard to the Charity Commissions guidance on public benefit.

It is important to note the direct public benefit that exists from the establishing of churches in communities. One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically our churches will engage in a number of different projects. A list of these social action initiatives can be found via the Social Action Directory on our website.

As a family of churches, we are keen that the social action projects we run are of a very high standard and as such provide resources to local churches to ensure good practice. This includes teaching and training offered to local churches to monitor and evaluate their individual social action projects to ensure a high standard is maintained. This has a direct impact on the public as projects are therefore shaped to best meet the needs of those being served.

1) The public conferences provide an opportunity for teaching, worship, envisioning and church communities sharing time together. This is with the aim of churches enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community when they are at home. Church leaders are similarly encouraged to encourage their members to be involved with community activities and training opportunities provided if required. These conferences are open to any who wish to attend, regardless of whether or not they are members of a church which is involved with the Trust.

2) Training courses benefit the public in that they prepare church leaders and members for works of Christian service in the community. Often trainees are stimulated to engage more in social action work as a result of taking these courses as they come to further understand the importance of serving the local community as a key tenet of the Christian faith.

3) The variety of ways in which our churches engage in community action projects in the UK is outlined our social action handbook. As a family of churches, we support much work in low income (developing) countries such as Bangladesh, Myanmar and India. We partner with local churches in these countries who in turn serve their local community through relief and development programmes.

This work includes community development programmes, agricultural programmes, education, and capacity building. This would be by making grants to programmes or with supplying personnel who can help develop the programmes. We would again seek to work to a high standard, maintaining good practice principles developed both within our family of churches and from outside. From time to time and as required we will support with grants relief efforts after (for example) a natural disaster. A number of the individual churches in our family will also support various social action programmes in low-income countries.

Structure, Governance and Management

Governing document

Commission Apostolic Trust Ltd is a charitable company, limited by guarantee, incorporated on 14 November 2012 and registered as a charity on 3 December 2012. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a trustee. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Globally, Commission is led by Guy Miller and a team of international leaders known as the 'Commission International Team'. The UK region is led by Guy and a team of UK leaders known as the 'UK Team'. All members of this UK team are the company members and are responsible for the leadership and achievement of the objectives of the charity. They are also responsible for the day-to-day operational decisions and the coordination and direction of Commission work.

This team, and others, provide care and support for existing churches, work with leaders to start new churches, strengthen existing values and ministries and continue to pursue new areas to take the Christian message. The UK Commission churches are split into 5 regions (or 'hubs'), led by a church leader appointed by the UK team. Each Hub leader has a small team who help in the ongoing support of churches.

The board of directors are responsible for administering and governing the charity. The board meets at least quarterly to monitor all aspects of its progress.

The board of trustees consists of one executive trustee, and seven non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day-to-day responsibilities of the charity to key staff and executive director. These include Finance, Governance, HR and Risk systems and processes. The executive trustee reports to the trustees on a regular basis on these areas of responsibility. The Leadership Team will set the vision and direction of the organisation and lead the organisation through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers went through a period of transition in which its founder, Terry Virgo, sought to continue the legacy of the movement by establishing and releasing apostolic leaders within the movement to carry the work forward with Newfrontiers churches relating to each sphere of leadership. This has led to the development of a number of church networks who work both individually and in partnership where there is mutual benefit. Guy Miller, leader of Commission, is one of these leaders, and the Commission Apostolic Trust Limited charity was established on 14 November 2012 to run the above activities under the charitable objectives.

Commission works with a number of these Newfrontiers church networks both in the UK and overseas on initiatives similar to those described above, where partnership helps both parties work together towards achieving mutually agreed goals.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustee and the UK Team to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a quarterly basis.

A register of the risks faced by the charity is maintained, identifying the major strategic and operational risks faced and how they are being managed.

Commission's most significant risks are reputational, loss of key staff and the cancellation of the annual festival.

Commission maintains a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits. The annual festival and other events are managed by detailed budgeting and review by an event strategy team who report to the directors. Our reserves policy sets aside contingency funds in the unlikely situation that the event needs to be cancelled. Our event insurance includes cover for damages to fixed buildings as well as communicable diseases on the show ground.

The trustees are satisfied that systems are in place to monitor, manage and mitigate the charities exposure to major risks. They consider that the development of the charities reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charities work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Charity 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.

Independent Examiners

- Saffery Champness, the charity's independent examiners are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:

Mr G Wood

Chair of Trustees
Date: 04/08/2022

Independent Examiner's Report to the Trustees of Commission Apostolic Trust Limited

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of
Commission Apostolic Trust Limited

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.



.....

Nicholas Fernyhough (FCA DChA)
For and on behalf of Saffery Champness LLP

Chartered Accountants
Midland House
2 Poole Road
Bournemouth Dorset
BH2 5QY

Date: 22 August 2022

Commission Apostolic Trust Limited

Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Generated funds					
Donations and legacies	2	691,665	62,070	753,735	910,133
Charitable activities	3	33,852	-	33,852	49,110
Investments		3,912	-	3,912	12,113
Total incoming resources		729,429	62,070	791,499	971,356
Expenditure on:					
Charitable activities	4	794,660	56,451	851,111	991,973
Total resources expended		794,660	56,451	851,111	991,973
Net expenditure		(65,231)	5,619	(59,612)	(20,617)
Transfers between funds		(36,704)	36,704	-	-
Net movement in funds		(101,935)	43,323	(59,612)	(20,617)
Reconciliation of funds:					
Total funds brought forward		1,006,421	67,631	1,074,052	1,094,669
Total funds carried forward		904,486	109,954	1,014,440	1,074,052

All gains and losses are included above. The deficit for the year for Companies Act purposes was £59,612 (2020: £20,617).

The notes and accounting policies on pages 21-38 form part of these accounts.

Commission Apostolic Trust Limited

Balance Sheet at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	10		14,318		7,447
Current assets					
Debtors	11	232,548		223,481	
Cash at bank and in hand		957,011		1,058,075	
		1,189,559		1,281,556	
Creditors: Amounts falling due within one year	12	(189,437)		(214,951)	
Net current assets			1,000,122		1,066,605
Total assets less current liabilities			1,014,440		1,074,052
Funds					
Unrestricted funds					
General funds			389,869		296,948
Designated funds			551,321		709,473
	14		941,190		1,006,421
Restricted funds	13		73,250		67,631
Total funds	15		1,014,440		1,074,052

The notes and accounting policies on pages 21-38 form part of these accounts.

Approved by the Board of Trustees on 4 August 2022 and signed on its behalf by

Mr G Wood

Mr S D Theunissen

Company number: 08293624

Commission Apostolic Trust Limited

Cash flow statement
Year ended 31 December 2021

	Notes	£	2021 £	£	2020 £
Cash flows from operating activities:					
Net cash provided by operating activities	16		(96,166)		(143,117)
Cash flows from investing activities:					
Dividends, interest and rents from investments		3,912		12,113	
Proceeds from sale of tangible fixed assets		-		-	
Purchase of tangible fixed assets		(8,810)		(1,438)	
Net cash used in investing activities			(4,898)		10,675
Change in cash and cash equivalents in the reporting period			(101,064)		(132,442)
Cash and cash equivalents at the beginning of the reporting period			1,058,075		1,190,517
Cash and cash equivalents at the end of the reporting period	17		957,011		1,058,075

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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 (effective 1 January 2019) and the Companies Act 2006.

Commission Apostolic Trust Limited constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those funds which the Trustees have set aside from the Annual Offering for the benefit of future projects.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.4 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

1 **Accounting policies (continued)**

1.5 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.6 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

1.8 **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 **Critical estimates and judgements**

In the application of the Charity's accounting policy the trustees are requested to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumption are reviewed on an ongoing basis.

2 **Donations and legacies**

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Donations						
General gifts	470,869	55,380	526,249	595,327	105,691	701,018
Grants	220,796	6,690	227,486	192,017	17,098	209,115
	691,665	62,070	753,735	787,344	122,789	910,133

3 **Charitable activities**

	2021	2020
	£	£
Donations		
Together at Connect Festival	5,222	21,853
Training income	28,818	26,853
Other events and activities	(188)	404
	33,852	49,110

All income from charitable activities was unrestricted in both years.

4 **Analysis of total resources expended**

Current year

	Grants	Staff costs	Other direct costs	Support costs	Total 2021
	£	£	£	£	£
Charitable activities					
Events	500	41,160	6,196	68,638	116,494
Training	-	70,656	5,163	57,198	133,017
Apostolic Ministry & Support	58,498	8,171	2,065	-	68,734
Local & Worldwide mission	267,162	155,519	7,228	102,957	532,866
Total resources expended	326,160	275,506	20,652	228,793	851,111
Support staff costs		157,909		(157,909)	
		433,415		70,884	

Prior year

	Grants	Staff costs	Other direct costs	Support costs	Total 2020
	£	£	£	£	£
Charitable activities					
Events	40,000	87,643	4,984	74,898	207,525
Training	-	64,543	4,153	62,414	131,110
Apostolic Ministry & Support	-	9,625	1,661	-	11,286
Local & Worldwide mission	368,695	155,197	5,814	112,346	642,052
Total resources expended	408,695	317,008	16,612	249,658	991,973
Support staff costs		148,737		(148,737)	
		465,745		100,921	

5 **Allocation of support costs**

Current year	**Total**	**Fundraising & Events**	**Mission activities**	**Teaching & Training**
	£	**£**	**£**	**£**
Property costs	12,954	3,886	5,829	3,239
Travel costs	8,238	2,472	3,707	2,059
Staff costs	153,648	46,094	69,142	38,412
Office costs	31,400	9,420	14,130	7,850
Information Technology	4,260	1,278	1,917	1,065
Teaching & training costs	3,084	925	1,388	771
Finance costs	800	240	360	200
Governance costs				
- Staff	4,260	1,278	1,917	1,065
- Professional fees	9,509	2,853	4,279	2,377
- Legal fees	640	192	288	160
	228,793	68,638	102,957	57,198

Prior year	**Total**	**Fundraising & Events**	**Mission activities**	**Teaching & Training**
	£	**£**	**£**	**£**
Property costs	15,451	4,635	6,953	3,863
Travel costs	28,984	8,695	13,043	7,246
Staff costs	143,923	43,177	64,765	35,981
Office costs	35,758	10,727	16,092	8,939
Information Technology	3,101	931	1,395	775
Teaching & training costs	3,302	991	1,486	825
Finance costs	2,863	859	1,288	716
Governance costs				
- Staff	4,813	1,444	2,166	1,203
- Professional fees	10,711	3,213	4,820	2,678
- Legal fees	752	226	338	188
	249,658	74,898	112,346	62,414

6 **Grant expenditure**

The charity made the following grants during the period:

	Local	Worldwide	2021	Local	Worldwide	2020
	£	£	£	£	£	£
A Fonte Egreja Evangelica	-	-	-	-	13,000	13,000
Adam and Nina Majerus	-	7,750	7,750	-	12,500	12,500
Advance	-	-	-	-	3,330	3,330
Aldershot Church Plant	-	-	-	5,000	-	5,000
Cardiff Restricted Fund: Giving	-	-	-	66,686	-	66,686
Catalyst Network	-	-	-	3,330	-	3,330
Christ Central	-	-	-	3,330	-	3,330
Church Planting Resources India	-	10,200	10,200	-	32,150	32,150
Clarendon Trust – Newday	-	-	-	5,000	-	5,000
Commission Training Subsidy	16,750	-	16,750	-	-	-
Commission Event Underwriting	500	-	500	40,000	-	40,000
Connect Festival	-	-	-	30,000	-	30,000
Covid crisis relief - Bangladesh	-	3,046	3,046	-	5,568	5,568
Covid crisis relief – Kachwa Christian Hospital - India	-	-	-	-	2,500	2,500
Covid crisis relief - Miro	-	434	434	-	5,000	5,000
Crisis relief	25,000	-	25,000	-	-	-
Crisis relief – Cottons - Italy	-	750	750	-	-	-
Dave & Karen Priest Middle East support	-	5,000	5,000	-	7,500	7,500
Delegates to Event	5,000	-	5,000	-	-	-
Edfri International	-	5,000	5,000	-	-	-
Ghana	-	16,422	16,422	-	50,337	50,337
Global	-	-	-	10,000	-	10,000
India Covid Relief	-	19,816	19,816	-	24,450	24,450
India Gospel Ministries	-	-	-	-	2,500	2,500
Jubilee +	5,000	-	5,000	-	-	-
Life church Southampton	-	-	-	5,000	-	5,000
Madrid	-	-	-	-	8,000	8,000
Mission contingency - Philippines	-	500	500	-	-	-
Mission work in Penafiel Portugal	-	-	-	-	4,250	4,250
Myanmar restricted	-	4,536	4,536	-	816	816
Newday underwriting	-	-	-	10,000	-	10,000
NF Events Support	10,000	-	10,000	20,000	-	20,000
Paul and Joanna Young	-	7,500	7,500	-	-	-
Portugal SURE	-	-	-	-	2,500	2,500
Red deer Canada	-	-	-	-	5,000	5,000
Social Action	5,000	-	5,000	10,000	-	10,000
Social Action - Parivartan	-	42,454	42,454	-	3,650	3,650
Carried forward	**67,250**	**123,408**	**190,658**	**161,646**	**167,683**	**329,329**

6 **Grant expenditure (continued)**

	Local	Worldwide	2021	Local	Worldwide	2020
	£	£	£	£	£	£
Bought forward	**67,250**	**123,408**	**190,658**	**161,646**	**167,683**	**329,329**
Stepping Stones India	-	225	225	-	200	200
Tearfund - Afghanistan	-	5,000	5,000	-	-	-
Trinity Life Church	6,250	-	6,250	-	-	-
UK Operational Support	122,000	-	122,000	-	-	-
Union School of Theology	6,600	-	6,600	3,300	-	3,300
Worship encounter	-	-	-	798	-	798
Total	**202,100**	**128,633**	**330,733**	**212,444**	**196,251**	**408,695**

7 **Net outgoing resources for the year**

This is stated after charging:

	2021	2020
	£	£
Staff pension contributions	12,400	11,802
Depreciation	1,939	2,402
Auditor's remuneration – audit fees	-	5,550
– general advice	-	1,050
Independent examiner's fee	3,950	-

8 **Staff costs**

The movement in the year is after charging:

	2021	2020
	£	£
Wages and salaries	382,342	417,376
Social security costs	38,673	36,567
Pension costs	12,400	11,802
	433,415	465,745

The average number of employees, analysed by function was:

	2021	2020
	No	No
Mission staff	2	2
Operational staff	12	12

Total remuneration, including national insurance contributions, of key management personnel in the period was £208,857 (2020: £177,542).

During the year 1 employee received remuneration between £60,000 and £70,000 (2020: 1 employee between £60,000 and £70,000).

9 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

M Jarvis is a trustee of the charity. During the year, Miles Jarvis received a salary, including pension contributions of £39,108 (2020: £48,124) for his role as Director of Operations of the Charity. O Bolorunduro was appointed as a trustee of the charity during the year. Since appointment on 14 July 2021, O Bolorunduro received a salary, including pension contributions of £18,645 for his role as Finance Director of the Charity. No other trustees received any remuneration during the current or previous year.

Donations totalling £1,733 (2020: £2,300) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

10 **Tangible fixed assets**

	Office equipment & machinery £
Cost or valuation	
At 1 January 2021	21,433
Additions	8,810
Disposals	-
At 31 December 2021	30,243
Depreciation	
At 1 January 2021	13,986
Charge for the year	1,939
Eliminated on disposal	-
At 31 December 2021	15,925
Net book value	
31 December 2021	14,318
31 December 2020	7,447

11 **Debtors**

	2021 £	2020 £
Trade debtors	10,569	6,962
Other Debtors	4,991	-
Prepayments	216,988	216,519
	232,548	223,481

12 **Creditors**

	2021	2020
	£	£
Amounts due within one year:		
Trade creditors	66,964	77,385
Deferred income	70,093	101,985
Other creditors	52,380	35,581
	189,437	214,951

13 **Restricted income funds**

Current year	**Balance at 1 January 2021**	**Incoming resources**	**Outgoing resources**	**Transfers**	**Balance at 31 December 2021**
	£	£	£	£	£
Stepping Stones India	159	160	225	-	94
Cardiff	(36,704)	-	-	36,704	-
India Relational Mission	12,458	6,690	8,977	-	10,171
Ghana	23,966	-	6,422	-	17,544
Myanmar	10,762	-	4,536	-	6,226
Covid Crisis Relief	25,969	-	8,061	-	17,908
India Covid Relief	17,972	40,095	19,837	-	38,230
India and Far East	13,049	7,982	8,393	-	12,638
UK Church planting	-	7,143	-	-	7,143
Total	67,631	62,070	56,451	36,704	109,954

Prior year	**Balance at 1 January 2020**	**Incoming resources**	**Outgoing resources**	**Transfers**	**Balance at 31 December 2020**
	£	£	£	£	£
Stepping Stones India	199	160	200	-	159
Cardiff	28,655	2,289	67,648	-	(36,704)
India Relational Mission	12,458	-	-	-	12,458
Ghana	34,153	20,150	30,337	-	23,966
Myanmar	3,730	7,848	816	-	10,762
Covid crisis relief	-	36,614	10,645	-	25,969
India Covid relief	-	42,529	24,557	-	17,972
India & Far East	-	3,949	150	-	3,799
Ahmedad	-	4,625	-	-	4,625
Chennai	-	4,625	-	-	4,625
Total	79,195	122,789	134,353	-	67,631

13 **Restricted income funds (continued)**

Stepping Stones India

Stepping Stones is a charitable trust based in Mumbai, India. They operate several different social action ministries including leprosy care and treatment, supporting those recovering from addiction and so on. The project funding was transferred from Newfrontiers to Commission. There are a small number of donors who support the project over a calendar year. We send funds that we have received for the project at regular intervals through the year.

Cardiff Church Start

There were donations received and expenses paid in relation to a church plant in Cardiff. The church received charity status in 2019 and all funds relating to the church were transferred from Commission in 2020.

India Relational Mission

Relational Mission, a charity linked with Newfrontiers gave funds towards our community development work with churches in India. This work has continued through 2021 and is planned to increase over the coming years.

Ghana

We received restricted funds from Grace Church Salisbury towards our work in Ghana. We've been using these funds in addition to the funds we had designated for work to be carried out in Ghana. This will continue through 2022.

Myanmar

Confluence, a Newfrontiers sphere in the USA have pledged to contribute $10,000 over 3 years towards the work of Commission in Myanmar. This began in 2019 and is expected to carry on.

Covid Crisis Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19. These funds have been used to support those adversely affected in various parts of the world. We will continue throughout 2022, to support those requiring it and bring relief to those affected through our partners in different nations.

India Covid Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19 in India. These funds have been used to support those adversely affected in various parts of India. We will continue throughout 2022, to support those requiring it and bring relief to those affected, working with our partners in India.

13 **Restricted income funds (continued)**

India & Far East

Confluence, a charity linked with Newfrontiers gave funds towards our apostolic work in India.

Ahmedad

We received restricted funds from Clarendon Trust towards starting a church in Ahmedad, India.

Chennai

We received restricted funds from Clarendon Trust towards starting a church in Chennai, India.

UK Church Planting

We received restricted funds from Newfrontiers towards church planting in the UK.

14 **Unrestricted income funds**

Current year	Balance at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2021 £
Designated funds					
International Church Planting	31,075	-	10,000	-	21,075
UK Apostolic Support	70,097	-	8,086	-	62,011
International Apostolic Support	8,092	15,000	189,542	166,450	-
Supporting the Poor	3,463	36,000	12,250	-	27,213
Task Teams & overheads	290,117	195	91,216	(166,450)	32,645
Underwriting Events	88,498	-	-	-	88,498
UK Mission	208,136	137,998	36,250	-	309,884
Social Action	9,995	-	-	-	9,995
	709,473	189,193	347,345	-	551,321
Unrestricted funds					
General funds	296,948	540,236	447,315	(36,704)	353,165
	1,006,421	729,429	794,660	(36,704)	904,486

14 **Unrestricted income funds**

Prior year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2020 £
Designated funds					
International Church Planting	11,075	45,000	25,000	-	31,075
UK Apostolic Support	80,565	-	10,468	-	70,097
International Apostolic Support	146,020	85,000	222,928	-	8,092
Supporting the Poor	46,012	-	42,549	-	3,463
Task Teams & overheads	376,935	-	86,818	-	290,117
Underwriting Events	138,498	-	50,000	-	88,498
UK Mission	1,569	249,867	43,300	-	208,136
Social Action	9,995	-	-	-	9,995
	810,669	379,867	481,063	-	709,473
Unrestricted funds					
General funds	204,805	468,700	376,557	-	296,948
	1,015,474	848,567	857,620	-	1,006,421

Designated Funds - Annual Offering

Funds were raised through our annual offering and designated for the projects and ministries detailed above. Below is a brief description of the different projects and ministries.

- International Church Planting – Grants for ongoing or new church plants in Madrid, Porto and Penafiel, Texas, India, Ghana, Middle East, USA and other nations where we are working.
- UK Apostolic Support – supporting the ongoing care and support of Commission churches in the UK to cover travel, speaker and venue hire.
- International Apostolic Support – supporting our different bases – for example in India and the Iberian Peninsula, as well as establishing new connections in USA, Latin America, the Middle East, as well as supporting the ongoing work of Newfrontiers and Newfrontiers churches.
- Supporting the poor – supporting crisis relief work when needed and ongoing long-term community development programmes, specifically in India and Bangladesh in 2021. We also set up a designated fund for our ongoing support of Foundations for Farming in India.
- Task teams & overheads – funds set aside for future projects based on outcomes from our SURE strategy (Send, Unify Release Equip).

14 **Unrestricted income funds (continued)**

- Underwriting Events and Operations – Commitment to subsidise shortfalls for our on-going operational costs and to subsidise our annual festival and other events to reduce ticket costs.
- UK mission - grants for new church plants or sites in the UK, and supporting the process of adopting churches into the Commission family.
- Social Action – funds used to or contributed towards local and international social action. Some of these funds are put into a designated fund by commission for future use.

15 **Analysis of net assets between funds**

Funds balances are represented by:

	Tangible fixed assets 2021	Net current assets 2021	Total 2021	Tangible fixed assets 2020	Net current assets 2020	Total 2020
	£	£	£	£	£	£
Restricted funds	-	73,250	73,250	-	67,631	67,631
Designated funds	-	551,321	551,321	-	709,473	709,473
General funds	14,318	375,551	389,869	7,447	289,501	296,948
	14,318	1,000,122	1,014,440	7,447	1,066,605	1,074,052

16 **Reconciliation of net income to net cash flow from operating activities**

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	(59,612)	(20,617)
Depreciation	1,939	2,402
Loss/(profit) on disposal of fixed assets	-	516
Dividends, interest and rents from investments	(3,912)	(12,113)
(Increase)/decrease in debtors	(9,067)	(52,445)
Decrease in creditors	(25,514)	(60,860)
Net cash outflow from operating activity	(96,166)	(143,117)

17 Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	735,387	769,129
Deposits on more than 3 months' notice	221,625	288,946
	-	-
	957,011	1,058,075

18 Analysis of changes in net debt

	Balance at 1 January 2021	Cash flows	Balance at 31 December 2021
	£	£	£
Cash and cash equivalents	1,058,075	(101,064)	957,011

	Balance at 1 January 2020	Cash flows	Balance at 31 December 2020
	£	£	£
Cash and cash equivalents	1,190,517	(132,442)	1,058,075

19 Related party transactions

During the year 2 trustees (2020: 1) were reimbursed £1,160 (2020: £932) for travel and other expenses.

During the year, Hope Church Winchester, of which G Wood is also a director, donated £47,447 (2020: £36,500) to the charity.

During the year, Westminster Chapel, of which S Sloan is also a director, donated £20,004 (2020: £22,503) to the charity.

During the year, Welcome Church, of which L Green is also a director, donated £66,550 (2020: £79,794) to the charity.

During the year, Citygate Church, of which S Theunissen and J Salway are also directors donated £8,858 (2020: £8,053) to the charity.

20 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £1. At 31 December 2021 the total of such guarantees was £4 (2020: £5).

21 Taxation

Commission Apostolic Trust Limited is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

COMMISSION APOSTOLIC TRUST LTD

England & Wales - Charity number 1150017

Accounts

Company Registration No. 08293624
Charity Registration No. 1150017

Commission Apostolic Trust Limited

Report and Financial Statements

31 December 2020

Commission Apostolic Trust Limited

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Commission Apostolic Trust Limited

Trustees and Trust Information
Year ended 31 December 2020

Trustees	Mr J S Salway Mr G A Wood (Chairman) Mr P Morton Mr S D Theunissen Mr M B Jarvis (UK Leadership Team) Mrs L M Green (Appointed 21 May 2020) Mr S T Sloan (Appointed 21 May 2020)
Auditors	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	08293624
Charity Number	1150017
Principal Office	138 Holdenhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Miller Mr M J Kayes Mr S Petch Mr D Lee Mr T Blaber

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2020.

Other than Stephen Sloan and Lisa Green (both appointed May 2020), the trustees named on page 1 served throughout the year.

Objectives and Activities

Principal Objectives

The main objectives of Commission Apostolic Trust Ltd are to advance the Christian faith, to relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances and to advance the education whether of children or of adults.

Principal Activities

In order to achieve its objectives, Commission works as a worldwide family of churches through the following activities:

1. Establishing new churches and caring for established churches
2. Organising conferences to encourage and envision individuals and church leaders
3. Training individuals for Christian service in the church and community
4. Strengthening relationships and developing apostolic leaders both in the UK and abroad
5. Working directly with or supporting projects helping the poor or those in hardship

Achievements and performance

Overview

Commission is an international family of churches working together to start and care for churches, and to impact the communities which those churches serve.

The impact of the Covid-19 pandemic was significant across all areas of activity from March 2020, resulting in the postponing of many events (notably the Connect Festival in the UK, Juntos in Portugal and an in-person leadership conference in India), but also the expansion of other activity such as crisis relief.

Despite the challenges presented, it was a year of unprecedented growth of churches in India, with over 90 churches joining. Our global family of churches now stands at 295 across 10 nations, with strong connections in 4 further nations (Myanmar, Bhutan, Canada and Brazil).

The end of 2020 marked a key milestone in our vision metrics (baptisms as a proxy measure for transformed lives, church numbers and nations we are working in).

We saw the following progress at the end of 2020:

- **Baptisms** – the target was 1000 in the UK, 1000 in India and 100 in the Iberian Peninsula by the end of 2020. Unfortunately, we were unable to collect data for 2020 as churches were physically unable to carry out baptisms for most of the year due to Covid-19. Prior to this, we had been on track to see these targets reached with a cumulative total from 2016-2020 of 802 in the UK, 1713 in India, 72 in the Iberian Peninsula, and 22 in other nations we are working in.

- **Church numbers** – the target set in 2015 was 100 in UK, 100 in India and 10 in the Iberian Peninsula. We reached 62 (churches and sites) in the UK, 205 in India and 7 in the Iberian Peninsula. While we have not achieved the target in all areas, this represents incredible growth through planting of new churches, sites, congregations, and the adoption of churches into the Commission family.

- **Nations** – we hit our target of working into 10 nations by the end of 2020, with good connections in 4 further countries.

Our measurement of progress is more than the high-level metrics outlined above. Further information on how we measure progress towards our vision of thousands of lives transformed through hundreds of churches in tens of nations is available on request.

As seen more fully below, we launched a series of six new training courses, which despite having to move quickly to online delivery, saw good uptake and engagement.

Although the challenges presented through Covid-19 were many and significant for all our churches and Commission activity, 2020 has been a year of adapting to new ways of working, and focusing on new and immediate needs. Covid has affected every area of our activity, which is outlined in more detail below.

Review of the year's activities

Each of the five Principal Activities of Commission are outlined below with significant achievements for 2020 noted.

1. **Establishing new churches and caring for established churches**

   One of Commission's key priorities is to start new churches. These can be new churches in new locations, or a new location (site) of an existing church. 2020 saw the launch of a church plant in Swindon. Other planned church plant and site launches were hampered by the impact of Covid-19.

   A vital part of the work of Commission is largely unseen but is the ongoing and vital care of churches which is achieved through our Commission Hub Team, formed from members of the apostolic core team and wider leadership team of Commission (see below), supporting church leaders through providing training, advice and coaching and speaking at various church meetings throughout the year.

   This support moved to almost exclusive online support through the pandemic, providing much needed support to church leaders who were required to operate church life in unfamiliar and difficult ways. Most churches moved to online delivery of church activity including Sunday and mid-week meetings.

   As the immediate lockdown restrictions in the UK were implemented, we set up a number of additional support meetings and groups to help churches adapt to the new ways of carrying out their activity. We developed guidelines for running online church, and provided technical support for

churches. Our Pastoral Assistance Programme, available for all Commission eldership teams and their families, has continued to provide additional well-being support and access to counselling services.

As noted above our international church family continues to expand with a rapid growth in church numbers in South Asia through the adoption of existing churches. Our international family was similarly impacted by the lockdown restrictions imposed by local Governments. Notably the churches in South Asia and the Philippines were significantly impacted and a crisis relief fund was developed to assist with the immediate needs (see below).

Local leadership continues to be developed by the UK and International Leadership Teams (see below) and continued efforts are being made to train and develop national leaders in order to sustain the ministry of starting new churches.

2. **Organising conferences to encourage and envision individuals and church leaders**

Our conferences in the UK and overseas were significantly impacted due to the Covid-19 pandemic. While we adapted where we could, and made use of online platforms to deliver a limited range of events, most were forced to be postponed to 2021. Notably our inaugural Connect Festival in the UK was postponed to 2021 (and further postponed to 2022). Our events in 2020 were limited to:

- **Regular UK Hub meetings** for church leaders – Commission church leaders are encouraged to meet together in their respective regions for times of teaching, discussion and prayer. These are important times to encourage leaders and provide support and advice where appropriate. The impact of the Covid pandemic on church leaders (particularly their wellbeing) meant that these meetings were very much appreciated by the attendees.

- **Commission Prayer events** – Two-day events held twice a year, these were adapted in approach to invite leaders from all churches in Commission. These events gathered together between 150 and 200 church leaders and workers from the global family of churches for prayer and worship.

- **UK Leaders days** – these days of training are specifically aimed at church leaders focusing on elements of personal leadership development, team leadership within their church and the wider church family. While one of these events was delivered in person with 136 delegates in January 2020, the June event moved online and we leveraged the online technology available to invite leaders from across the global family of leaders.

3. **Training individuals for Christian service in the church and community**

The training and raising of leaders is another key goal of Commission as it is clearly vital to have potential future church leaders trained and equipped well for their service. Commission runs a number of training courses which are aimed at different levels. A significant output of the SURE programme has been an emphasis on leadership development and training. This has led to a complete revision of all our training programmes and to partnership with other organisations. One significant development has been a partnership with Union School of Theology to provide our more advanced theological training (see below). These are the new courses that have been launched, replacing all our previous courses:

- READ – this one-year part time course is aimed at helping people learn how to read the Bible more effectively, accurately and devotionally. An interactive online course. 14 students took this course in 2020.

- **Level One** – Theology for Life – this one-year part time course aims to increase theological understanding of the core doctrines of the Christian faith. 7 students took this course in 2020.

- **Level Two – Theology for Leadership and Ministry** – this two-year part time course aims to teach on the practices and theologies that make us distinct as a family of churches, and to train in leadership. It is our core programme for equipping and coaching all new and emerging leaders in our church family. 27 students are currently taking this course.

- **Commission Intern Year** – this is a one-year internship for individuals which consists of serving a local church and attending our READ and TFL courses (see above). 8 students took part in this in 2020.

- **Level Three – Graduate Diploma in Theology** – Commission is partnering with Union School of Theology (UST) to facilitate rigorous theological study at graduate level. The Graduate Diploma in Theology (GDip), accredited by The Open University, is designed for people stepping into formal ministry, as well as leaders already in ministry who have missed out on formal theological education. Combining both academic and spiritual formation, the GDip provides a solid grounding in biblical, theological, historical and pastoral theology to meet the needs of leaders across the Commission network. 8 students are currently undertaking this course.

- **Level Four – Master's Degree in Theology** - The Master of Theology (MTh), validated by The Open University, is designed for current leaders who want to grow through serious theological and applied study. Combining both academic and spiritual formation, the MTh gives leaders the opportunity to deepen their biblical, theological and pastoral knowledge while also strengthening their practical ministry skills. 10 students are currently taking this course.

Other courses:

- **Gathering Momentum** – is a course aimed at training leaders of new church plants and those who have just taken on a senior leadership role in the church. This course is specifically aimed at equipping those who are aiming to plant a church in the future and is therefore vital for our growing church family. This course was postponed partway through the year due to the Covid pandemic.

- **Equipping the Equippers** – a priority for Commission is to train existing leaders to care for and provide apostolic oversight and support for other churches. This new course, run over six 2-day retreats over two years, was launched in January 2020. Unfortunately, due to the highly interactive nature of the delivery, this was postponed for the rest of 2020.

- **Social action courses** – a series of social action training courses is available on request to all Commission churches. These were developed as part of the SURE programme.

Priscilla Scholarship

As part of our desire to see women equipped to a high level in theology we launched a scholarship for prospective female students on either Level 3 or 4. This was awarded to two individuals who started the Graduate Diploma in Theology in September 2020.

4. **Strengthening relationships and developing apostolic leaders and vision both in the UK and abroad**

As Commission has developed over the years, the leadership team have been able to express and develop the vision and direction for Commission for the future. In April 2016 a vision statement was developed for Commission 'to see thousands of lives transformed through hundreds of churches in tens of nations'.

A strategic change programme was launched in the UK based around four key elements SEND, UNIFY, RELEASE and EQUIP. This was launched in 2016. In 2020 we continued to focus on our SURE programme and have implemented a number of wide ranging changes across a variety of areas of Commission life. These include providing resources for churches, including the launch of a Digital Resource Hub in the UK which has over 200 users and 300 resources available to download and help leaders, administrators and ministry leaders across all areas of church life.

Our new Equipping the Equippers programme is specifically designed to raise new apostolic leaders in the UK (see above).

Commission strongly affirms that we are a church family, and so time is given through our events and care of churches to develop strong relationships. Often this is achieved through working on joint projects together. We are currently exploring developing connections with church leaders or potential church planting areas in a number of nations in the Middle East, Far East, Latin America and the USA. These emerging connections have been hampered by not being able to visit and serve the churches in these locations, but we have been able to join together for global online events which were well received.

5. **Working directly with or supporting projects helping the vulnerable or those in hardship**

As noted in our charitable objects, and through the development of our task teams, helping the vulnerable and those in hardship is a key value which we work hard to implement through a number of projects in our local churches and jointly as a family of churches.

The impact of Covid-19 in the UK and overseas (especially in South Asia) has affected all areas of society but particularly those who are vulnerable, isolated or living in poverty. Many of our UK churches adapted their activity and we saw a significant increase in community engagement through food banks, debt advice services, care for the elderly and isolated, and other social action work. We also saw an increase in the numbers of churches reporting new partnerships with local authorities, and other local NGOs and churches. As part of the SURE programme we developed some guidelines and template policies to help churches running emergency benevolence funding programmes.

The sudden lockdown in India saw an overnight crisis for daily wage earners in 2020. We took up an additional crisis relief offering specifically to help provide for the needs created by Covid-19 in India and other nations. We were able to send finances to support the work of a mission hospital in north India and the care provided by many of our Commission churches in India where over 40,000 people received assistance in the form of food items, other essentials, and help with livelihood support. We also provided help for over 500 families in Bangladesh, and church leaders in Serbia affected by the crisis.

We are continuing to implement our Church and Community Transformation programme in East India, in partnership with a local NGO, EFICOR. This programme is seeing significant results in the 20

communities where it is running, with initiatives ranging from establishing small businesses, accessing government grants, caring for orphans and widows and developing a local health centre. This work is intended to scale up in 2021 and launch in our churches in Bangladesh in 2021; although all our plans have been slowed by the Covid-19 pandemic.

We hold a crisis relief fund as part of the annual festival offering to use as and when crises develop so that we can respond quickly when the need arises. We used this fund, and the additional funding raised above to support the work in South Asia. We also contributed to other crisis relief efforts in other nations through other Newfrontiers spheres of churches.

In all of the above activity, the focus remains the same: starting churches, strengthening leaders, raising up indigenous leaders, caring for those who are vulnerable and in poverty and going to areas of the world where the Christian faith is not expressed or known. Overall we hope that the impact of our work is increasing in the communities that our churches serve both in the UK and overseas. Through our partnership with local churches, we believe our work together is making a real difference to the lives of many.

Other activity:

Communications and resources

Commission has maintained a regularly updated website which is a central point for resources, event bookings, media archives and information about Commission. This website has valuable resources in all areas of our work including a focus on the updated vision and strategy, as well as information about upcoming events and a regular news blog.

A regular social media presence has also been maintained.

There has also been a reasonable amount of Commission branded material produced which has strengthened our brand identity and unity through our vision, and updated promotional material relating to the vision statement and SURE strategy.

As noted above, we have developed a Digital Resource Hub with a large range of resources, many of which have been developed as part of the SURE programme, to support our churches in all areas of church life.

Communications is a vital element in unifying our churches to our common aims and values and we will continue to ensure we pursue excellence in this area. We are specifically working on increasing our digital accessibility and have taken significant steps to improve our practice in this area.

Operations

We continue to ensure we have robust policies and procedures to underpin our activity. We have developed strong internal systems of administration, finance, risk management and governance through the implementation of an operational framework. Throughout the year the administrative team along with the charity directors worked hard to establish robust policies and procedures to help achieve our long term objectives.

Impact of the Covid-19 pandemic

As noted consistently above, all our activities in 2020 have been impacted and this is likely to continue into 2021. While we have been able to take advantage of new technology and connect more as a global church family, there have been serious implications for the organisation.

The Trustees have reported this to the Charity Commission as a serious incident as it is expected that the impact of Covid-19 will significantly affect our income for the year as well as expenditure on core activities. The Charity Commission have indicated they are satisfied with the approach the Trustees have taken thus far in managing the issues.

The Trustees have also been meeting regularly to review the charity's cash position and plans for 2020 & 2021, assessing decisions that have already been made and reassessing in light of new information.

To assist with the charity's cash position, wherever possible members of staff were placed on furlough by the end of April, to take advantage of the UK government's Job Retention Scheme.

Incoming resources

Total incoming resources for the year were just under £972K during 2020 (2019: £1,216k). This income is made up of both donations, training and event ticket income as well as investment income.

Undesignated donations are mainly received from churches either as regular or one-off gifts; these amounted to £356k during 2020 (2019: £314k). Donations received from our offering during the year amounted to just over £379k (2019:330k). These funds are treated as designated funds by the directors.

We also received elements of grant funding for restricted purpose during the year for a number of global projects, which is included in our incoming resources. Please see the notes on restricted funds below.

Conference and Training income amounted to £49k during the year (2019: £400k) and includes events such as Fathers Heart Conference and Commission Prayer, as well as our leadership training courses.

This represents a significant drop in income solely due to the impact of Covid-19.

Future objectives

As we hopefully begin to recover from the impact of the Covid-19 pandemic our objective for 2021 and beyond is to continue and expand our regular core activities of raising leaders, starting and supporting established churches, ministry with the poor and proclamation of the Christian faith. The support of leaders as they continue to lead churches through on-going change is of primary importance, and our events have been adapted to include teaching on emotional well-being and mental health, and managing leadership anxiety.

As lockdown restrictions continue across many parts of the world, we will continue to run our Global Online events and Global Prayer events, making the most of online technology to remain connected as a church family.

We will continue to emphasise our priority of caring for the vulnerable, isolated and in poverty, providing for physical, emotional and spiritual needs. Primarily this happens through our local churches in all the nations we work.

Leadership training and development remains a key priority given our objective to start new churches in the UK and overseas. Our courses will continue online until lock down restrictions ease.

Continued investment in our communications as an organisation will also be a priority as we look to build stronger relationship and unity as a family of churches.

We are intending to use an online fundraising campaign to reduce the impact of not meeting as churches together at the Connect Festival.

Finally, continuing to build a strong UK administrative base is a priority in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant Making Policy

Commission works with churches worldwide and where these churches are able to fulfil the objectives of the charity more ably, or maintain closer working links with activities or projects, grants are sometimes provided. These are made following a thorough grant application process.

Our grant management policy and associated procedures and systems was entirely updated in 2019, including developing our online grant application and reporting systems further. This includes categorising the different types of grants and specifying the requirements for each category. For the categories which require an application, applicants are required to submit project proposals including budgets, narrative summary and intended impacts of funding. Depending on the nature of the grant, mid-term and final evaluation reports are also required as part of the grant cycle, including submission of evidence of end point use of funds where applicable.

Once received, the team with delegated authority for those funds (e.g. for church planting) will assess applications before being discussed and agreed in the UK Leadership Team. The Operations team monitor and review plans, evaluations and reports including budgetary controls for all applications.

Reserves Policy

The directors review the charity's reserves regularly in the light of Charity Commission guidance. The directors believe that the charity should hold free reserves of between two and four months of the monthly operating costs, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income, and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2020 are £1,074,052 (2019: £1,094,669).
- There is £67,631 (2019: £79,195) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. The apportionment of the funding is specified in note 13 of the accounts.
- £709,473 (2019: £810,669) has been designated by the Directors at 31 December 2020.
- The designated funds will be spent over time as we outwork the long term strategy for Commission.
- Within the total funds there is £7,447 which could only be realised by selling the fixed assets held by the charity.
- Therefore the total free reserves held by the charity at the year-end are £289,501.
- This amount is within the policy set by the directors as two to four months of regular operating costs (£200k and £400k).

Support, volunteers and other organisations

Commission developed partly out of the identifiable benefit gained from a family of churches working together. This has enabled the charity to expand into areas of involvement which would have otherwise taken longer to achieve or been impossible. These relationships benefit the charity in areas such as church planting and development, training, conferences and working with those in need.

The trustees express their thanks for the ongoing generosity of churches and individuals in both donations and volunteer time.

Employees

The work of Commission relies on the commitment and hard work of its valued staff. A considerable amount of time is volunteered to Commission both in continuous service and at our various events throughout the year.

Commission directly employed 14 members of staff in 2020.

In some cases a deed of covenant may be set up with a Commission church, where an employee is joint contracted by the church and Commission and a proportion of salary costs is covered.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for review involves using a salary matrix which was developed by one of the trustees and external consultation. This matrix considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

The trustees have given due regard to the Charity Commissions guidance on public benefit.

It is important to note the direct public benefit that exists from the establishing of churches in communities. One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically our churches will engage in a number of different projects - a survey of our family of churches found that each church was involved in an average of seven social action projects.

The most common are:

a. Parent/Toddlers groups
b. Marriage counselling /courses
c. Community festivals/fun days
d. Debt counselling
e. Children's clubs (not including Sunday school type activities)
f. School assemblies / RE work
g. Parenting help/courses
h. Food distribution
i. Caring for the Elderly (not exclusively for church members)
j. Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/post-abortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project in our family of churches. As a family of churches we are keen that the social action projects we run are of a very high standard and as such provide resources to local churches to ensure good practice. This includes teaching and training offered to local churches to monitor and evaluate their individual social action projects to ensure a high standard is maintained. This has a direct impact on the public as projects are therefore shaped to best meet the needs of those being served.

2) The public conferences provide an opportunity for teaching, worship, envisioning and church communities sharing time together. This is with the aim of churches enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community when they are at home. Church leaders are similarly encouraged to encourage their members to be involved with community activities as outlined in (1) above. These conferences are open to any who wish to attend, regardless of whether or not they are members of a church which is involved with the Trust.

3) Training courses benefit the public in that they prepare church leaders and members for works of Christian service in the community. Often trainees are stimulated to engage more in social action work as a result of taking these courses as they come to further understand the importance of serving the local community as a key tenet of the Christian faith.

4) The variety of ways in which our churches engage in community action projects in the UK is outlined in (1) above. As a family of churches we support much work in low income (developing) countries such as Bangladesh, Myanmar and India. We partner with local churches in these countries who in turn serve their local community through relief and development programmes.

This work includes community development programmes, agricultural programmes, education, and capacity building. This would be by making grants to programmes or with supplying personnel who can help develop the programmes. We would again seek to work to a high standard, maintaining good practice principles developed both within our family of churches and from outside. From time to time and as required we will support with grants relief efforts after (for example) a natural disaster. A number of the individual churches in our family will also support various social action programmes in low income countries.

Structure, Governance and Management

Governing document

Commission Apostolic Trust Ltd is a charitable company, limited by guarantee, incorporated on 14 November 2012 and registered as a charity on 3 December 2012. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a trustee. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Globally, Commission is led by Guy Miller and a team of international leaders known as the 'Commission International Team'. The UK region is led by Guy and a team of UK leaders known as the 'UK Leadership Team'. Five members of this UK team are the company members and are responsible for the leadership and achievement of the objectives of the charity. They are also responsible for the day to day operational decisions and the coordination and direction of Commission work.

This team, and others, provide care and support for existing churches, work with leaders to start new churches, strengthen existing values and ministries and continue to pursue new areas to take the Christian message. The UK Commission churches are split into 5 regions (or 'hubs'), led by a church leader appointed by the UK leadership team. Each Hub leader has a small team who help in the ongoing support of churches.

The board of directors are responsible for administering and governing the charity. The board meets at least quarterly to monitor all aspects of its progress.

The board of trustees consists of one executive trustee, who is part of both the UK Leadership team and International Team, and six non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive director. These include Finance, Governance, HR and Risk systems and processes. The executive trustee reports to the trustees on a regular basis on these areas of responsibility. The Leadership Team will set the vision and direction of the organisation and lead the organisation through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has gone through a period of transition in which its founder, Terry Virgo, has sought to continue the legacy of the movement by establishing and releasing apostolic leaders within the movement to carry the work forward with Newfrontiers churches relating to each sphere of leadership. This has led to the development of a number of church networks who work both individually and in partnership where there is mutual benefit. Guy Miller, leader of Commission, is one of these leaders, and the Commission Apostolic Trust Limited charity was established on 14 November 2012 to run the above activities under the charitable objectives.

Commission works with a number of these Newfrontiers church networks both in the UK and overseas on initiatives similar to those described above, where partnership helps both parties work together towards achieving mutually agreed goals.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustee and the UK Leadership Team to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a quarterly basis.

A register of the risks faced by the charity is maintained, identifying the major strategic and operational risks faced and how they are being managed.

Commission's most significant risks are reputational, loss of key staff and the cancellation of the annual festival.

Commission maintains a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits. The annual festival and other events are managed by detailed budgeting and review by an event strategy team who report to the directors. Our reserves policy sets aside contingency funds in the unlikely situation that the event needs to be cancelled. Our event insurance includes cover for damaged to fixed buildings as well as communicable diseases on the show ground.

The trustees are satisfied that systems are in place to monitor, manage and mitigate the charities exposure to major risks. They consider that the development of the charities reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charities work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Auditor

Saffery Champness, the charity's auditors are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Charity 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Foundation's auditor is unaware, and
- the trustees have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:



Mr G Wood

Chair of Trustees

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Commission Apostolic Trust Limited
Independent Auditors' Report to the Trustees of
Commission Apostolic Trust Limited

Opinion

We have audited the financial statements of Commission Apostolic Trust Limited for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 16, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:
We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery Champness LLP

Nicholas Fernyhough (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Chartered Accountants
Midland House
2 Poole Road
Bournemouth Dorset
BH2 5QY

Statutory Auditors

Date: 18 August 2021

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Commission Apostolic Trust Limited

Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income and endowments from:					
Generated funds					
Donations and legacies	2	787,344	122,789	910,133	808,223
Charitable activities	3	49,110	-	49,110	400,026
Investments		12,113	-	12,113	8,410
Total incoming resources		848,567	122,789	971,356	1,216,659
Expenditure on:					
Charitable activities	4	857,620	134,353	991,973	1,405,975
Total resources expended		857,620	134,353	991,973	1,405,975
Net expenditure		(9,053)	(11,564)	(20,617)	(189,316)
Transfers between funds		-	-	-	-
Net movement in funds		(9,053)	(11,564)	(20,617)	(189,316)
Reconciliation of funds:					
Total funds brought forward		1,015,474	79,195	1,094,669	1,283,985
Total funds carried forward		1,006,421	67,631	1,074,052	1,094,669

All gains and losses are included above. The deficit for the year for Companies Act purposes was £20,617 (2019: £189,316).

The notes and accounting policies on pages 23-39 form part of these accounts.

Commission Apostolic Trust Limited

Balance Sheet at 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	10		7,447		8,927
Current assets					
Debtors	11	223,481		171,036	
Cash at bank and in hand		1,058,075		1,190,517	
		1,281,556		1,361,553	
Creditors: Amounts falling due within one year	12	(214,951)		(275,811)	
Net current assets			1,066,605		1,085,742
Total assets less current liabilities			1,074,052		1,094,669
Funds					
Unrestricted funds					
General funds			296,948		204,805
Designated funds			709,473		810,669
	14		1,006,421		1,015,474
Restricted funds	13		67,631		79,195
Total funds	15		1,074,052		1,094,669

The notes and accounting policies on pages 23-39 form part of these accounts.

Approved by the Board of Trustees on xx July 2021 and signed on its behalf by

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Mr G Wood

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Mr S D Theunissen

Company number: 08293624

Commission Apostolic Trust Limited

Cash flow statement
Year ended 31 December 2020

	Notes	£	2020 £	£	2019 £
Cash flows from operating activities:					
Net cash provided by operating activities	16		(143,117)		(180,668)
Cash flows from investing activities:					
Dividends, interest and rents from investments		12,113		8,409	
Proceeds from sale of tangible fixed assets		-		1,600	
Purchase of tangible fixed assets		(1,438)		(158)	
Net cash used in investing activities			10,675		9,851
Change in cash and cash equivalents in the reporting period			(132,442)		(170,817)
Cash and cash equivalents at the beginning of the reporting period			1,190,517		1,361,334
Cash and cash equivalents at the end of the reporting period	17		1,058,075		1,190,517

Notes to the financial statements
Year ended 31 December 2020

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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 (effective 1 January 2019) and the Companies Act 2006.

Commission Apostolic Trust Limited constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those funds which the Trustees have set aside from the Together at Westpoint offering for the benefit of a particular project.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.4 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

1 Accounting policies (continued)

1.5 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.6 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

1.8 **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Critical estimates and judgements

In the application of the Charity's accounting policy the trustees are requested to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumption are reviewed on an ongoing basis.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2020	Unrestricted funds	Restricted funds	Total funds 2019
	£	£	£	£	£	£
Donations						
General gifts	595,327	105,691	701,018	680,696	45,465	726,161
Grants	192,017	17,098	209,115	-	82,062	82,062
	787,344	122,789	910,133	680,696	127,527	808,223

3 Charitable activities

	2020	2019
	£	£
Donations		
Together at Westpoint	21,853	332,073
Training income	26,853	65,701
Other events and activities	404	2,252
	49,110	400,026

All income from charitable activities was unrestricted in both years.

4 Analysis of total resources expended

Current year

	Grants £	Staff costs £	Other direct costs £	Support costs £	Total 2020 £
Charitable activities					
Events	40,000	87,643	4,984	74,898	207,525
Training	-	64,543	4,153	62,414	131,110
Apostolic Ministry & Support	-	9,625	1,661	-	11,286
Local & Worldwide mission	368,695	155,197	5,814	112,346	642,052
Total resources expended	408,695	317,008	16,612	249,658	991,973
Support staff costs		148,737		(148,737)	
		465,745		100,921	

Prior year

	Grants £	Staff costs £	Other direct costs £	Support costs £	Total 2019 £
Charitable activities					
Events	-	84,086	192,458	62,743	339,287
Training	-	59,854	160,381	52,285	272,520
Apostolic Ministry & Support	5,005	9,000	64,151	-	78,156
Local & Worldwide mission	233,461	163,904	224,533	94,114	716,012
Total resources expended	238,466	316,844	641,523	209,142	1,405,975
Support staff costs		136,183		(136,183)	
		453,027		72,959	

5 Allocation of support costs

Current year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	15,451	4,635	6,953	3,863
Travel costs	28,984	8,695	13,043	7,246
Staff costs	143,923	43,177	64,765	35,981
Office costs	35,758	10,727	16,092	8,939
Information Technology	3,101	931	1,395	775
Teaching & training costs	3,302	991	1,486	825
Finance costs	2,863	859	1,288	716
Governance costs				
- Staff	4,813	1,444	2,166	1,203
- Audit and accountancy	10,711	3,213	4,820	2,678
- Legal fees	752	226	338	188
	249,658	74,898	112,346	62,414

Prior year	Total	Fundraising & Events	Mission activities	Teaching & Training
	£	£	£	£
Property costs	3,160	948	1,422	790
Travel costs	11,503	3,451	5,176	2,876
Staff costs	131,789	39,537	59,305	32,947
Office costs	18,316	5,495	8,242	4,579
Information Technology	9,813	2,943	4,416	2,454
Teaching & training costs	9,813	2,943	4,417	2,453
Finance costs	963	289	433	241
Communications	9,723	2,918	4,375	2,430
Governance costs				
- Staff	4,393	1,318	1,977	1,098
- Audit and accountancy	7,920	2,376	3,564	1,980
- Legal fees	1,749	525	787	437
	209,142	62,743	94,114	52,285

6 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2020	Local	Worldwide	2019
	£	£	£	£	£	£
Mission work in Penafiel Portugal	-	4,250	4,250	-	10,000	10,000
Church Planting Resources India	-	32,150	7,150	-	44,450	44,450
Commission Event Underwriting	40,000	-	40,000	-	-	-
Zambia Support	-	-	-	-	5,000	5,000
Apostolic Support Latin America	-	-	-	-	2,000	2,000
Ebola Crisis Appeal - EDFRI International	-	-	-	-	3,500	3,500
Simon Lee Jones US Grant	-	-	-	-	2,000	2,000
Jubilee +	-	-	-	5,000	-	5,000
NF Events Support	20,000	-	20,000	20,000	-	20,000
Stepping Stones India	-	200	200	-	970	970
Aldershot Church Plant	5,000	-	5,000	-	-	-
Newday underwriting	10,000	-	10,000	-	-	-
Clarendon Trust – Newday	5,000	-	5,000	-	-	-
A Fonte Egreja Evangelica	-	13,000	13,000	-	8,000	8,000
Portugal SURE	-	2,500	2,500	-	-	-
Christ Central	3,330	-	3,330	-	-	-
Catalyst Network	3,330	-	3,330	-	-	-
Advance	-	3,330	3,330	-	-	-
Cardiff Restricted Fund: Giving	66,686	-	66,686	1,500	-	1,500
Cardiff Church Plant	-	-	-	30,000	-	30,000
Union School of Theology	3,300	-	3,300	-	-	-
Newfrontiers Mexico	-			-	5,000	5,000
Madrid	-	8,000	8,000	-	8,000	8,000
Carried forward	**156,646**	**63,430**	**220,076**	**56,500**	**88,920**	**145,420**

6 Grant expenditure (continued)

	Local	Worldwide	2020	Local	Worldwide	2019
	£	£	£	£	£	£
Bought forward	**156,646**	**63,430**	**220,076**	**56,500**	**88,920**	**145,420**
Serbia	-			-	5,000	5,000
Life church Southampton	5,000	-	5,000	-	-	-
Ghana	-	50,337	30,337	-	19,601	19,601
Myanmar restricted	-	816	816	-	-	-
Social Action - Parivartan	-	3,650	3,650	-	-	-
Red deer Canada	-	5,000	5,000	-	-	-
India Covid Relief	-	24,450	24,450	-	-	-
Adam and Nina Majerus	-	12,500	12,500	-	16,000	16,000
Dave & Karen Priest Middle East support	-	7,500	7,500	-	7,500	7,500
Mission Contingency - Support for Bhurias	-	-	-	-	2,000	2,000
Christ Church Fareham	-	-	-	15,000	-	15,000
City Church Bristol	-	-	-	10,000	-	10,000
Kings Arms Torquay	-	-	-	15,000	-	15,000
Social Action	10,000	-	10,000	-	-	-
Social Action - Open Door Church Sunbury (Philippines)	-	8,000	8,000	-	-	-
Social Action - Care & Relief for the Young - Armenia	-	5,000	5,000	-	-	-
Social Action - Kings Church London	-	-	-	5	-	5
Social Action - Stepping Stones	-	-	-	-	500	500
Social Action - New Life Fordingbrige	-	-	-	1,440	-	1,440
Global	10,000	-	10,000	-	-	-
Worship encounter	798	-	798	-	-	-
Connect festival	30,000	-	30,000	-	-	-
Covid crisis relief - Miro	-	5,000	5,000	-	-	-
Covid crisis relief - Bangladesh	-	5,568	5,568	-	-	-
Covid crisis relief – Kachwa Christian Hospital - India	-	2,500	-	-	-	-
India Gospel Ministries	-	2,500	-	-	-	-
Crisis relief - Stepping Stone	-	-	-	-	1,000	1,000
Total	212,444	196,251	408,695	97,945	140,521	238,466

7 Net outgoing resources for the year

This is stated after charging:

	2020	2019
	£	£
Staff pension contributions	11,802	11,438
Depreciation	2,402	3,413
Auditor's remuneration – audit fees	5,550	5,450
– general advice	1,050	1,025

8 Staff costs

The movement in the year is after charging:

	2020	2019
	£	£
Wages and salaries	417,376	405,155
Social security costs	36,567	36,434
Pension costs	11,802	11,438
	465,745	453,027

The average number of employees, analysed by function was:

	2020	2019
	No	No
Mission staff	2	2
Operational staff	12	12

Total remuneration, including national insurance contributions, of key management personnel in the period was £177,542 (2019: £161,083).

During the year 1 employee received remuneration between £70,000 and £80,000 (2019: 1 employee between £60,000 and £70,000).

9 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Miles Jarvis is a trustee of the charity. During the year, Miles Jarvis received a salary, including pension contributions of £48,124 (2019: £46,072) for his role as Director of Operations of the Charity. No other trustees received any remuneration during the current or previous year.

Donations totalling £2,300 (2019: £2,548) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

10 Tangible fixed assets

	Office equipment & machinery £
Cost or valuation	
At 1 January 2020	25,871
Additions	1,438
Disposals	(5,876)
At 31 December 2020	21,433
Depreciation	
At 1 January 2020	16,944
Charge for the year	2,402
Eliminated on disposal	(5,360)
At 31 December 2020	13,986
Net book value	
31 December 2020	7,447
31 December 2019	8,927

11 Debtors

	2020 £	2019 £
Trade debtors	6,962	84,745
Other Debtors	-	1,771
Prepayments	216,519	84,520
	223,481	171,036

12 Creditors

	2020	2019
	£	£
Amounts due within one year:		
Trade creditors	77,385	58,110
Deferred income	101,985	141,025
Other creditors	35,581	76,676
	214,951	275,811

13 Restricted income funds

Current year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2020 £
Stepping Stones India	199	160	200	-	159
Cardiff	28,655	2,289	67,648	-	(36,704)
India Relational Mission	12,458	-	-	-	12,458
Ghana	34,153	20,150	30,337	-	23,966
Myanmar	3,730	7,848	816	-	10,762
Covid crisis relief	-	36,614	10,645	-	25,969
India Covid relief	-	42,529	24,557	-	17,972
India & Far East	-	3,949	150	-	3,799
Ahmedad	-	4,625	-	-	4,625
Chennai	-	4,625	-	-	4,625
Total	79,195	122,789	134,353	-	67,631

Prior year	Balance at 1 January 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2019 £
Stepping Stones India	726	460	987	-	199
Wimborne Church Start	75	-	-	(75)	-
Church Donations Nepal	4,587	-	-	(4,587)	-
Edfri International	500	-	500	-	-
Cardiff	16,224	74,904	62,473	-	28,655
India Relational Mission	2,858	9,600	-	-	12,458
Ghana	-	38,733	4,580	-	34,153
Commission Kids 9-11	-	100	100	-	-
Myanmar	-	3,730	-	-	3,730
Total	24,970	127,527	68,640	(4,662)	79,195

13 **Restricted income funds (continued)**

Stepping Stones India

Stepping Stones is a charitable trust based in Mumbai, India. They operate several different social action ministries including leprosy care and treatment, supporting those recovering from addiction and so on. The project funding was transferred from Newfrontiers to Commission. There are a small number of donors who support the project over a calendar year. We send funds that we have received for the project at regular intervals through the year.

Wimborne Church Start

These were donations received and expenses paid in relation to a church plant in Wimborne. While the church was developing and awaiting charity status Commission provided administrative support and a restricted fund was set up for this purpose. The church received charity status in 2019, so all funds relating to the church were transferred from Commission.

Church Donations Nepal

There were donations received from Commission churches for crisis relief in Nepal. The transfer from the fund to general funds relates to donations made to Nepal from general funds in 2018.

Edfri International

Donations were received from Commission churches for crisis famine relief in Kenya. Funds were sent for their purpose during the year. There is a small balance outstanding which will be sent for purpose in 2019.

Cardiff Church Start

There were donations received and expenses paid in relation to a church plant in Cardiff. The church received charity status in 2019 and all funds relating to the church were transferred from Commission in 2020.

India Relational Mission

Relational Mission, a charity linked with Newfrontiers gave funds towards our community development work with churches in India. This work has continued through 2020 and is planned to increase over the coming years.

Ghana

We received restricted funds from Grace Church Salisbury towards our work in Ghana. We've been using these funds in addition to the funds we had designated for work to be carried out in Ghana. This will continue through 2021.

13 Restricted income funds (continued)

Myanmar

Confluence, a Newfrontiers sphere in the USA have pledged to contribute $10,000 over 3 years towards the work of Commission in Myanmar. This began in 2019 and is expected to carry on through to 2020/2021.

Covid Crisis Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19. These funds have been used to support those adversely affected in various parts of the world. We will continue throughout 2021, to support those requiring it and bring relief to those affected through our partners in different nations.

India Covid Relief

We received restricted funds from various individuals, churches and Newfrontiers spheres to support our work in bringing relief to those affected by Covid -19 in India. These funds have been used to support those adversely affected in various parts of India. We will continue throughout 2021, to support those requiring it and bring relief to those affected, working with our partners in India.

India & Far East

Confluence, a charity linked with Newfrontiers gave funds towards our apostolic work in India.

Ahmedad

We received restricted funds from Clarendon Trust towards starting a church in Ahmedad, India.

Chennai

We received restricted funds from Clarendon Trust towards starting a church in Chennai, India.

14 Unrestricted income funds

Current year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2020 £
Designated funds					
International Church Planting	11,075	45,000	25,000	-	31,075
UK Apostolic Support	80,565	-	10,468	-	70,097
International Apostolic Support	146,020	85,000	222,928	-	8,092
Supporting the Poor	46,012	-	42,549	-	3,463
Task Teams & overheads	376,935	-	86,818	-	290,117
Underwriting Events	138,498	-	50,000	-	88,498
UK Mission	1,569	249,867	43,300	-	208,136
Social Action	9,995	-	-	-	9,995
	810,669	379,867	481,063	-	709,473
Unrestricted funds					
General funds	204,805	468,700	376,557	-	296,948
	1,015,474	848,567	857,620	-	1,006,421

14 Unrestricted income funds

Prior year	Balance at 1 January 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2019 £
Designated funds					
International Church Planting	90,863	250,198	329,986	-	11,075
UK Apostolic Support	80,565	-	-	-	80,565
International Apostolic Support	146,020	-	-	-	146,020
Supporting the Poor	43,012	5,000	2,000	-	46,012
Task Teams & overheads	459,406	-	82,471	-	376,935
Underwriting	102,716	60,000	24,218	-	138,498
Events					
UK Mission	76,097	10,000	84,528	-	1,569
Social Action	5,000	5,000	5	-	9,995
	1,003,679	330,198	523,208	-	810,669
Unrestricted funds					
General funds	255,336	758,934	814,127	4,662	204,805
	1,259,015	1,089,132	1,337,335	4,662	1,015,474

Designated Funds - Annual Offering
Funds were raised through our annual offering and designated for the projects and ministries detailed above. Below is a brief description of the different projects and ministries.

- International Church Planting – Grants for ongoing or new church plants in Madrid, Porto and Penafiel, Texas, India, Ghana, Middle East, USA and other nations where we are working.
- UK Apostolic Support – supporting the ongoing care and support of Commission churches in the UK to cover travel, speaker and venue hire.
- International Apostolic Support – supporting our different bases – for example in India and the Iberian Peninsula, as well as establishing new connections in USA, Latin America, the Middle East, as well as supporting the ongoing work of Newfrontiers and Newfrontiers churches.
- Supporting the poor – supporting crisis relief work when needed and ongoing long-term community development programmes, specifically in India and Bangladesh in 2021. We also set up a designated fund for our ongoing support of Foundations for Farming in India.
- Task teams & overheads – funds set aside for future projects based on outcomes from our SURE strategy (Send, Unify Release Equip).

14 **Unrestricted income funds (continued)**

- Underwriting Events and Operations – Commitment to subsidise shortfalls for our on-going operational costs and to subsidise our annual festival and other events to reduce ticket costs.
- UK mission - grants for new church plants or sites in the UK, and supporting the process of adopting churches into the Commission family.
- Social Action – funds used to or contributed towards local and international social action. Some of these funds are put into a designated fund by commission for future use.

15 **Analysis of net assets between funds**

Funds balances are represented by:

	Tangible fixed assets 2020	Net current assets 2020	Total 2020	Tangible fixed assets 2019	Net current assets 2019	Total 2019
	£	£	£	£	£	£
Restricted funds	-	67,631	67,631	-	79,195	79,195
Designated funds	-	709,473	709,473	-	810,669	810,669
General funds	7,447	289,501	296,948	8,927	195,878	204,805
	7,447	1,066,605	1,074,052	8,927	1,085,742	1,094,669

16. **Reconciliation of net income to net cash flow from operating activities**

	2020	2019
	£	£
Net income for the reporting period (as per the statement of financial activities)	(20,617)	(189,316)
Depreciation	2,402	3,413
Loss/(profit) on disposal of fixed assets	516	(1,087)
Dividends, interest and rents from investments	(12,113)	(8,409)
(Increase)/decrease in debtors	(52,445)	64,985
Decrease in creditors	(60,860)	(50,254)
Net cash (outflow)/inflow from operating activity	(143,117)	(180,668)

17 Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand	769,129	655,516
Deposits on more than 3 months' notice	288,946	535,001
	1,058,075	1,190,517

18 Analysis of changes in net debt

	Balance at 1 January 2020 £	Cash flows £	Balance at 31 December 2020 £
Cash and cash equivalents	1,190,517	(132,442)	1,058,075

	Balance at 1 January 2019 £	Cash flows £	Balance at 31 December 2019 £
Cash and cash equivalents	1,361,334	(170,817)	1,190,517

19 Related party transactions

During the year 1 trustee (2019: 4) were reimbursed £932 (2019: £10,404) for travel and other expenses.

During the year, Hope Church Winchester, of which Gary Wood is also a director, donated £36,500 (2019: £18,200) to the charity.

During the year, Grace Church Salisbury, of which Kara Newman is also a director but resigned from Commission Apostolic Trust Limited in May 2019, donated £6,725 (2019: £38,151) to the charity.

During the year, Westminster Chapel, of which Stephen Sloan is also a director, donated £22,503 (2019: £nil) to the charity.

During the year, Welcome Church, of which Lisa Green is also a director, donated £79,794 (2019: £nil) to the charity.

20 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £1. At 31 December 2020 the total of such guarantees was £5 (2019: £4).

21 Taxation

Commission Apostolic Trust Limited is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.