

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 Holderhurst Road Bournemouth Dorset BH8 8AS
Members of the Company	Mr G A Millier Mr M J Kayes Mr S Petch Mr D Lee Mr T Blaber

Commission Apostolic Trust Limited

Report of the Trustees

Year ended 31 December 2020

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).

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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.

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- **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

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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.

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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.

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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).

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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 basis 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 Commission's 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.

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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.

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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.

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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.

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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.

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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

.....

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.

**Commission Apostolic Trust Limited
Independent Auditors' Report to the Trustees of
Commission Apostolic Trust Limited (continued)**

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.

Commission Apostolic Trust Limited
Independent Auditors' Report to the Trustees of
Commission Apostolic Trust Limited (continued)

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.

**Independent Auditors' Report to the Trustees of
Commission Apostolic Trust Limited (continued)**

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.


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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 £	£	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	
		<u>1,281,556</u>		<u>1,361,553</u>	
Creditors: Amounts falling due within one year	12	<u>(214,951)</u>		<u>(275,811)</u>	
Net current assets			<u>1,066,605</u>		<u>1,085,742</u>
Total assets less current liabilities			<u>1,074,052</u>		<u>1,094,669</u>
Funds					
Unrestricted funds					
General funds			296,948		204,805
Designated funds			<u>709,473</u>		<u>810,669</u>
	14		1,006,421		1,015,474
Restricted funds	13		<u>67,631</u>		<u>79,195</u>
Total funds	15		<u>1,074,052</u>		<u>1,094,669</u>

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



Mr G Wood



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

Commission Apostolic Trust Limited

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

Notes to the financial statements (continued)
Year ended 31 December 2020

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued) Year ended 31 December 2020

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
	<u>787,344</u>	<u>122,789</u>	<u>910,133</u>	<u>680,696</u>	<u>127,527</u>	<u>808,223</u>

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
	<u>49,110</u>	<u>400,026</u>

All income from charitable activities was unrestricted in both years.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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	

Notes to the financial statements (continued)
Year ended 31 December 2020

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
	<u>249,658</u>	<u>74,898</u>	<u>112,346</u>	<u>62,414</u>
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
	<u>209,142</u>	<u>62,743</u>	<u>94,114</u>	<u>52,285</u>

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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 Igreja Evangelica Portugal SURE	-	13,000	13,000	-	8,000	8,000
Christ Central	-	2,500	2,500	-	-	-
Catalyst Network	3,330	-	3,330	-	-	-
Advance	3,330	-	3,330	-	-	-
Cardiff Restricted Fund: Giving	-	3,330	3,330	-	-	-
Cardiff Church Plant	66,686	-	66,686	1,500	-	1,500
Union School of Theology	-	-	-	30,000	-	30,000
Newfrontiers Mexico	3,300	-	3,300	-	-	-
Madrid	-	-	-	-	5,000	5,000
	-	8,000	8,000	-	8,000	8,000
Carried forward	156,646	63,430	220,076	56,500	88,920	145,420

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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	-	7,500	7,500	-	7,500	7,500
Middle East support	-	-	-	-	-	-
Mission Contingency -	-	-	-	-	2,000	2,000
Support for Bhurias	-	-	-	-	-	-
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	-	8,000	8,000	-	-	-
Church Sunbury	-	-	-	-	-	-
(Philippines)	-	-	-	-	-	-
Social Action - Care &	-	5,000	5,000	-	-	-
Relief for the Young -	-	-	-	-	-	-
Armenia	-	-	-	-	-	-
Social Action - Kings	-	-	-	5	-	5
Church London	-	-	-	-	-	-
Social Action - Stepping	-	-	-	-	500	500
Stones	-	-	-	-	-	-
Social Action - New Life	-	-	-	1,440	-	1,440
Fordingbrige	-	-	-	-	-	-
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 -	-	5,568	5,568	-	-	-
Bangladesh	-	-	-	-	-	-
Covid crisis relief -	-	2,500	-	-	-	-
Kachwa Christian Hospital	-	-	-	-	-	-
- India	-	-	-	-	-	-
India Gospel Ministries	-	2,500	-	-	-	-
Crisis relief - Stepping	-	-	-	-	1,000	1,000
Stone	-	-	-	-	-	-
Total	212,444	196,251	408,695	97,945	140,521	238,466

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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
	<u>465,745</u>	<u>453,027</u>

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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
	<u>214,951</u>	<u>275,811</u>

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	<u>79,195</u>	<u>122,789</u>	<u>134,353</u>	<u>-</u>	<u>67,631</u>

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	<u>24,970</u>	<u>127,527</u>	<u>68,640</u>	<u>(4,662)</u>	<u>79,195</u>

Commission Apostolic Trust Limited

Notes to the financial statements (continued) Year ended 31 December 2020

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued) Year ended 31 December 2020

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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
	<u>810,669</u>	<u>379,867</u>	<u>481,063</u>	<u>-</u>	<u>709,473</u>
Unrestricted funds					
General funds	204,805	468,700	376,557	-	296,948
	<u>1,015,474</u>	<u>848,567</u>	<u>857,620</u>	<u>-</u>	<u>1,006,421</u>

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

14 Unrestricted income funds

<i>Prior year</i>	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 Events	102,716	60,000	24,218	-	138,498
UK Mission	76,097	10,000	84,528	-	1,569
Social Action	5,000	5,000	5	-	9,995
	<u>1,003,679</u>	<u>330,198</u>	<u>523,208</u>	<u>-</u>	<u>810,669</u>
Unrestricted funds					
General funds	255,336	758,934	814,127	4,662	204,805
	<u>1,259,015</u>	<u>1,089,132</u>	<u>1,337,335</u>	<u>4,662</u>	<u>1,015,474</u>

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).

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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	Net current assets	Total	Tangible fixed assets	Net current assets	Total
	2020	2020	2020	2019	2019	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)

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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
	<u>1,058,075</u>	<u>1,190,517</u>

18 Analysis of changes in net debt

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

	Balance at 1 January 2019 £	Cash flows £	Balance at 31 December 2019 £
Cash and cash equivalents	<u>1,361,334</u>	<u>(170,817)</u>	<u>1,190,517</u>

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2020

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.