

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

Commission Apostolic Trust Limited

Report of the Trustees Year ended 31 December 2021

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 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.

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.

**Report of the Trustees
Year ended 31 December 2021**

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.

Commission Apostolic Trust Limited

Report of the Trustees Year ended 31 December 2021

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 its 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.

Commission Apostolic Trust Limited

Report of the Trustees Year ended 31 December 2021

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.

Commission Apostolic Trust Limited

Report of the Trustees

Year ended 31 December 2021

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

Commission Apostolic Trust Limited

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 am 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).

Commission Apostolic Trust Limited

**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


		2021		2020	
	Notes	£	£	£	£
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	
		<u>1,189,559</u>		<u>1,281,556</u>	
Creditors: Amounts falling due within one year	12	<u>(189,437)</u>		<u>(214,951)</u>	
Net current assets			<u>1,000,122</u>		<u>1,066,605</u>
Total assets less current liabilities			<u>1,014,440</u>		<u>1,074,052</u>
Funds					
Unrestricted funds					
General funds			389,869		296,948
Designated funds			<u>551,321</u>		<u>709,473</u>
	14		941,190		1,006,421
Restricted funds	13		<u>73,250</u>		<u>67,631</u>
Total funds	15		<u>1,014,440</u>		<u>1,074,052</u>

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.

Notes to the financial statements (continued)
Year ended 31 December 2021

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	691,665	62,070	753,735	787,344	122,789	910,133
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	33,852	49,110
	<hr/>	<hr/>

All income from charitable activities was unrestricted in both years.

Notes to the financial statements (continued)
Year ended 31 December 2021

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	

Notes to the financial statements (continued)
Year ended 31 December 2021

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

Commission Apostolic Trust Limited

Notes to the financial statements (continued) Year ended 31 December 2021

6 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2021	Local	Worldwide	2020
	£	£	£	£	£	£
A Fonte Igreja 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	-	10,200	10,200	-	32,150	32,150
India						
Clarendon Trust – Newday	-	-	-	5,000	-	5,000
Commission Training Subsidy	16,750	-	16,750	-	-	-
Commission Event	500	-	500	40,000	-	40,000
Underwriting						
Connect Festival	-	-	-	30,000	-	30,000
Covid crisis relief - Bangladesh	-	3,046	3,046	-	5,568	5,568
Covid crisis relief – Kachwa	-	-	-	-	2,500	2,500
Christian Hospital - India						
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	-	5,000	5,000	-	7,500	7,500
East support						
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 -	-	500	500	-	-	-
Philippines						
Mission work in Penafiel	-	-	-	-	4,250	4,250
Portugal						
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

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2021

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

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2021

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	<u>3,950</u>	<u>-</u>

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
	<u>433,415</u>	<u>465,745</u>

The average number of employees, analysed by function was:

	2021	2020
	No	No
Mission staff	2	2
Operational staff	<u>12</u>	<u>12</u>

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2021

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

Notes to the financial statements (continued)
Year ended 31 December 2021

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
	<u>189,437</u>	<u>214,951</u>

13 Restricted income funds

<i>Current year</i>	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	<u>67,631</u>	<u>62,070</u>	<u>56,451</u>	<u>36,704</u>	<u>109,954</u>
<i>Prior year</i>	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>

Notes to the financial statements (continued)
Year ended 31 December 2021

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.

Notes to the financial statements (continued)
Year ended 31 December 2021

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued)
Year ended 31 December 2021

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

Notes to the financial statements (continued)
Year ended 31 December 2021

14	Unrestricted income funds				
	Prior year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	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 Social Action	1,569 9,995	249,867 -	43,300 -	208,136 9,995
		<u>810,669</u>	<u>379,867</u>	<u>481,063</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>1,006,421</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).

Notes to the financial statements (continued)
Year ended 31 December 2021

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
	<u>14,318</u>	<u>1,000,122</u>	<u>1,014,440</u>	<u>7,447</u>	<u>1,066,605</u>	<u>1,074,052</u>

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	<u>(96,166)</u>	<u>(143,117)</u>

Commission Apostolic Trust Limited**Notes to the financial statements (continued)**
Year ended 31 December 2021**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
	-	-
	<u>957,011</u>	<u>1,058,075</u>

18 Analysis of changes in net debt

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

	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>

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.

Commission Apostolic Trust Limited

Notes to the financial statements (continued) **Year ended 31 December 2021**

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.