

CHARITY NUMBER: SC039961
CHARITY NUMBER ENGLAND AND WALES : 240168

COME BACK TO GOD CAMPAIGN
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

JOHN KERR & COMPANY
CHARTERED ACCOUNTANTS

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Trustees	Mrs Patricia Dent Mrs Marilyn Paterson
Trust's Address	Adelaide College 3 Nineyard Street Saltcoats Ayrshire KA21 5HS
Charity Numbers	SC039961 (Scotland) SC240168 (England & Wales)
Independent Examiner	Bruce Fairgrieve BSc, CA (ICAS) Chartered Accountant 32a Hamilton Street Saltcoats Ayrshire KA21 5DS
Bankers	Bank of Scotland 57 Dockhead Street Saltcoats Ayrshire KA21 5EY
Solicitors	Jas Campbell & Co 57 Dockhead Street Saltcoats Ayrshire KA21 5EY.

TRUSTEES REPORT

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Report of the Trustees for the year ended 31 December 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities. Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

Objective and Activities

The purpose of the Trust is to bring the Gospel of the Lord Jesus Christ to the masses of people who attend no place of worship and to strengthen those in the faith of the Lord Jesus Christ who do attend Church. To do so in cooperation with all other Evangelical Christians and Evangelical Christian Churches of any denomination who are inspired to hold the Doctrines the Come Back to God Campaign believe in. To hold land and maintain an office or offices and staff in the United Kingdom for the achievement of these objectives, to receive gifts, subscriptions and other monies given for the furtherance of the objects of the Campaign and to apply them for those objects.

The Charity reaches out to all to tell them about the Lord God Almighty. The Campaign seeks to use all that God has provided in the premises and equipment for the furtherance of the Gospel, the use of which provides all income to keep the Campaign reaching out with a message of salvation and that God heals just the same today as the Lord Jesus did whilst he was on the earth.

The Campaign reaches out to all Church congregations, individuals, schools; taking part in assemblies and classwork, missioning whether in Churches or other halls throughout the United Kingdom, bringing God's Word to all they meet, adult and child alike; to provide opportunities for people seeking the Lord Jesus Christ or those who have been hurt or are suffering mentally, physically, emotionally or spiritually, a solace or refuge at the headquarters of the Campaign, Adelaide College, where they can spend time recovering or have an extended holiday, each person's situation being assessed individually and confidentially.

Prayer is the most important part of the Come Back to God Campaign, and regular intercessory prayer times are held at the Campaign building.

Use is made of all the facilities in the building in providing accommodation and the use of print machines, selling Christian books etc, for the furtherance of the Gospel and to provide an income to keep the Campaign reaching out to all who need to hear and be helped.

A review of our achievements and performance

Adelaide College, the headquarters of the Come Back to God Campaign, has always been a place where the peace of God can be found, even before the Campaign took over the premises it had always been a place where the peace and presence of God been

presence could be felt. Throughout the year many have come from distressing circumstances and found the peace and quiet that prevails in the building a great comfort to them as soon as they arrive. The peace and separation from the hustle and bustle of life is found within the Adelaide College building.

As in 2020, 2021 because of the unfortunate events that the Covid-19 pandemic has had upon the whole world, visiting Churches, going into schools, groups of people or individuals coming for a retreat at Adelaide College has had to be curtailed.

COME BACK TO GOD CAMPAIGN

TRUSTEES REPORT

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The building has felt very empty other than for the staff of the Come Back to God Campaign who live within the premises of Adelaide College. However, the outreach by the Campaign has continued via whatever media we have been able to, the phone, Facebook, the internet etc. We have encouraged and reached as many people as possible and to tell them that God cares about them and wants to help and heal.

Many people have contacted us by written letter, some have sent an email, texted or Whatsapped asking us to pray for them. We have written to individuals who are on our prayer supporters list and others who are not, to make them aware of God's love and care for them and their families at this time. We have despatched/posted out books we felt were apt in these days that would be encouraging to people and perhaps give them support at the same time, suggesting that they pass them on to others who may benefit from reading them.

Most of all the praise and prayer ministry amongst the team has continued and we have been able to spend more time interceding for those in need, visiting and delivering goods, supporting those who have hospital appointments etc. Our usual literature, Prayer Calendar and Teamwork Magazine have been despatched regularly and posts were made daily on facebook and Instagram.

The Campaign Team have been doing everything they are able to support our nation and the world at large through prayer. None of us understand what is happening around us but we can trust the Lord to keep leading and encouraging us in these days. The team are very aware that spiritual, emotional, physical, and mental health that can be affected by the distresses our lives have faced, and prayer has been, made over these areas. No one is exempt from the effects that the lockdown has had on everyone.

Financial Review

A valuation of the premises called Adelaide College was done by Shepherd Commercial on the 28th of October 2021. The accounts therefore have been adjusted to reflect that valuation of Five Hundred and Sixty Thousand Pounds (£560,000).

The main source of income comes from our prayer supporters, not only in annually, quarterly, or monthly giving, but some supporters have left the Come Back to God Campaign a legacy in their will. Hardly any income has come from the use of the building by people on retreat or in need, because of the Covid-19 lockdown and the slow return we what we know as normal life. The print machine has been used to print literature for the Campaign prayer supporters as well as to print literature for other Christian societies. The sale of second-hand Christian books continues.

Investment policy and performance

The trustees of the Come Back to God Campaign invest in individual people and Churches as the Lord Jesus Christ leads them for the furtherance of the Gospel and to provide for those less fortunate that they may come to know the Lord Jesus Christ. The sacrificial donations made by those who support the Come Back to God Campaign are used entirely to reach out to hurting people in our world who need to know that there is a Saviour who loves them and wants to comfort, provide for, lead and guide them through life. Most of all to bring people to a knowledge of the truth found in God's word.

Reserves policy

The accounts of 2021 portray that the Campaign remains in a healthy state financially, with the current equity in the year 2021 invested in the premises at Saltcoats being more than enough to cover the present long-term loan, personal loans, and overdraft.

TRUSTEES REPORT

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Whilst cash reserves are limited, the investment in the property and updated equipment work to ensure that the Campaign is safeguarded from the ebbs and flows of modern business. Should it be that the charity would have to cease from its present activities, there is enough investment to ensure that creditors affected by the cessation would be paid off as would be expected. All monies have been used to continue to work to reach those in need of spiritual guidance and help.

Plans for the future

The Trustees intend to continue reaching out with the Word of the Lord Jesus Christ, using every avenue available to extend the ministry to individuals, schools, Churches, and to the wider public. The Trustees hope to open the building up to many other people and groups and are seeking provision to start upgrading many parts of the headquarters of the Campaign, Adelaide College. The Trustees offer help to the seemingly lost in society, telling them there is a hope in God that will not disappoint them.

Structure, governance, and management

The Charity was registered in England and Wales with the Charities Commission on the 19th of June 1961 by Trust Deed, number 240168 and is constituted under a Trust Deed in Scotland with OSCR on 24th April 1990, number SC039961. A vision was given by the Lord God to Reverend Dennis Paterson in 1952; the outworking of that vision was the forming of the Come Back to God Campaign. The Trust was established by three men, one of whom was Dennis Paterson, who were led by the Lord Jesus Christ to raise up a society to reach out to people to tell them that an answer can be found in the Lord Jesus Christ to the needs of all people, adults and children alike. The Trust does not actively fundraise but seeks to continue the charitable work by the donations and gifts made by prayer supporters of the Campaign and people who have received help through the Society.

New Trustees are appointed by the existing Trustees, who prayerfully consider those they feel it right to invite to join the Trusteeship. Trustees of the Come Back to God Campaign generally serve as Trustees for as long as they feel able. The Trustees invited to join must believe that the Bible is the inspired Word of God, believe in the Lord Jesus Christ and that God works today as He worked when the Lord Jesus Christ was upon this earth and that there will be a day when Christ will come back again.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity, outreach, and work of the Society and what finance is available to invest in projects, making suggestions for outreach. The day to day running and administration of the Come wBack to God Campaign is in the hands of the current Administrator who puts into practice the decisions of the Trustees.

The Trustees consist of two Trustees at present. If at any time the number of Trustees shall be reduced to less than two, the statutory power of appointing new Trustees shall apply, and a new Trustee or Trustees shall forthwith be appointed, sufficient to make the total number of the Trustees to two or more. No person shall be appointed as Trustee unless he or she shall wholeheartedly believe and teach the Christian Doctrines set out in the schedule to the Trust Deed.

New Trustees are in the process of being appointed to strengthen the Trusteeship, from the current two remaining Trustees to five Trustees.

Key management personnel remuneration

The Trustees have appointed Mrs Marilyn Paterson as the Administrator to see to the controlling and running and operating of the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. No Trustees' expenses or other related costs need to be disclosed.

TRUSTEES REPORT

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The Administrator does not receive any remuneration nor do any of the staff of the Come Back to God Campaign. All expenses that are accrued for the work of the Society are paid to those staff who live by faith in the Lord Jesus Christ, as and when, for example, travel costs to missionary outreach, accommodation etc.,

Reference and administrative information

Mrs Patricia Dent, Trustee and Secretary

Mrs Marilyn Paterson, Deputy Chairman of Trustees and Administrator

Trustees' responsibilities in relation to the financial statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity 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 applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.

State whether applicable 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 Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information including on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 27 September 2022 and signed in their behalf by:

.....
M Paterson

Chairman of Trustees

27 September 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 DECEMBER 2021

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	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Funds</u> £	<u>Total Restricted 2021</u> £	<u>Total Funds 2020</u> £
<u>Income and endowments from:-</u>					
Donations					
General		90,153	-	90,153	68,978
Conference		3,090	-	3,090	10,969
Trading Income		1,983	-	1,983	1,674
Investment Income		-	-	-	41
<u>Total</u>		95,226	-	95,226	81,662
=====					
Charitable Expenditure	4a	59,191	-	59,191	55,288
Trading Expenditure	4d	23,975	-	23,975	25,150
Management & Administration	4b	975	-	975	1,471
<u>Total</u>		84,141	-	84,141	81,909
=====					
Interest payable		1,611	-	1,611	1,746
<u>Total expenditure</u>		85,752	-	85,752	83,655
=====					
<u>Net income/(expenditure) and net movement in funds before gains and losses on investments</u>				9,474	- 9,474
(1,993)					
=====					
<u>Net income/(expenditure)</u>			9,474	-	9,474
(1,993)					
Transfers between funds			-	-	-
-					
Revaluation		(65,000)	-	(65,000)	-
<u>Net Movement in funds</u>			(55,526)	-	(55,526)
(1,993)					
=====					
<u>Funds Reconciliation</u>					
Total Funds brought forward		550,094	-	550,094	552,087

=====

<u>Total Funds brought carried forward</u>	494,568	-	494,568
550,094			

=====

BALANCE SHEET
AS AT 31 DECEMBER 2021
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	Funds	Unrestricted		Total Restricted	Total Funds
		<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
		£	£	£	£
<u>Fixed Assets</u>					
Tangible Assets	7	566,647	-	566,647	632,221
<u>Total Fixed Assets</u>		566,647	-	566,647	632,221
<u>Current Assets</u>					
Stock		408	-	408	289
Debtors	8	1,847	-	1,847	2,061
Cash at bank and in hand		702	-	702	1,418
<u>Total Current Assets</u>		2,957	-	2,957	3,768
<u>Liabilities</u>					
Creditors falling due within one year	9	43,974	-	43,974	30,890
<u>Net Current Assets/(Liabilities)</u>		(41,017)	-	(41,017)	(27,122)
<u>Total Assets less current assets</u>		525,630	-	525,630	605,099
<u>Creditors: Amounts falling due after more than one year</u>	9	31,062	-	31,062	55,005
<u>Net Assets</u>		494,568	-	494,568	550,094
=====					
<u>The funds of the charity</u>	10				
Revaluation Reserve		145,812	-	145,812	210,812
Unrestricted income funds		348,756	-	348,756	339,282
<u>Total charity funds</u>		494,568	-	494,568	550,094
=====					

Approved by the Trustees on 27 September 2022 and signed on their behalf by

.....	Trustee	
		Trustee
Marilyn Paterson	Patricia Dent	

The notes on pages 8 to 14 form part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR TO 31 DECEMBER 2021

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		Total Funds <u>2021</u> £	Prior Year <u>2020</u> £	
<u>Net cash generated by operating activities</u>	11	4,952	5,338	
<u>Cash flows from investments activities</u>				
Interest and dividends		-	41	
Purchase of furniture and equipment		(1,088)	(3,095)	
Proceeds from sale of investments		-	-	
<u>Net cash provided by investing activities</u>		(1,088)	(3,054)	
<u>Change in cash and cash equivalents in the year</u>			3,864	2,284
Cash and cash equivalent brought forward		(12,904)	(15,188)	
<u>Cash and cash equivalents carried forward</u>		(9,040)	(12,904)	
		=====		
<u>Being:-</u>				
Cash at Bank		702	1,418	
Bank Overdraft		(964)	(1,306)	
Bank Term Loan		(8,778)	(13,016)	
		(9,040)	(12,904)	

All funds are unrestricted.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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1 Accounting Policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes (s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The Trust constitutes a public benefit entity as defined by FRS 102.

b) Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight line basis over their estimated useful life of six years from the year of acquisition

Depreciation has been charged at 20% for fixtures and fittings and 25% for motor vehicles on a reducing balances method. Musical instruments are not considered to depreciate, and no depreciation charge has been made.

g Freehold Property

No depreciation has been charged as the buildings are being maintained to such a standard that their estimated residual value is not less than their cost or valuation.

2 Related Party transactions and Trustees

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind (2020: £nil) Expenses paid to trustees in the year totalled £Nil (2020: £Nil)

3 <u>Investment Income</u>	<u>2021</u>	<u>2020</u>
	£	£
Interest on cash deposits	-	41
	==	==

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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4 Sofa Analysis of Resources expended

4a <u>Charitable Expenditure</u>	<u>2021</u>	<u>2020</u>
	£	£
College Food	85	457
Car & Travel	1,438	1,638
Stationery & Advertising	3,322	4,240
Insurance	10,196	5,300
Building repairs	8,804	10,394
Postage & Telephone	3,219	2,849
Heat & Light	21,788	19,369
Rent & Rates	1,374	1,646
Repairs & Maintenance	1,431	1,646
Cleaning	2,031	2,508
Car Leasing	5,336	5,241
Depreiciation	167	-
	_____	_____
	59,191	55,288
	_____	_____

4b <u>Management & Administration Expenditure</u>	<u>2021</u>	<u>2020</u>
	£	£
Insurance	218	113
Depreciation	-	589
Buildings	188	222
Heat& Light	466	414
Rent & Rates	29	43
Repairs & Maintenance	31	36
Cleaning	43	54
	_____	_____
	975	1,471
	_____	_____

The above costs are allocated on the basis of floor space occupied by administration and management personnel.

4c Bank Interest Payable	1,611	1,746
	_____	_____

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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4d Gross Expenditure on Trading Activities

	<u>2021</u>	<u>2020</u>
	£	£
Purchases - Bookshop	-	79
Purchases - Conference	6,949	8,861
Purchases - Printshop	1,605	2,115
Purchases - Wholesale	-	39
Depreciation	1,495	1,598
Heat & Light	1,858	1,653
Rent & Rates	117	173
Postage & Telephone	727	784
Car & Travel	5,672	5,039
Repairs & Buildings	751	887
Insurance	870	452
Sundry	529	139
Cleaning	173	214
Repairs & Maintenance	122	122
Lease of computer	2,307	2,195
Accountancy	800	800
	—	—
	23,975	25,150
	—	—

<u>Governance Costs</u>	<u>2021</u>	<u>2020</u>
	£	£
Independent Examiner	800	800
	===	===

5 Analysis of staff costs and remuneration of key management personnel

	<u>2021</u>	<u>2020</u>
	£	£
Salaries and wages	-	-
Pension Costs	-	-
	—	—
<u>Total</u>	-	-
	—	—

The average number of full time equivalent employees during the year was 0 (2020: nil) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The trust considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2020:£2,057) No employee had employee benefits in excess of £60,000 (2020: £nil)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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6 Independent Examiner

The independent examiners remuneration constituted of £800 (2020: £800)

7 Tangible Fixed Assets

	<u>Property</u> £	<u>Fixtures</u> <u>Fittings</u> £	<u>Motor</u> <u>Vehicles</u> £	<u>Total</u> £
<u>Cost</u>				
As at 1 December 2021	625,000	250,807	1,930	877,737
Additions	(65,000)	1,088	-	(63,912)
As at 31 December 2021	560,000	251,895	1,930	813,825
<u>Depreciation</u>				
As at 1 December 2021	-	243,586	1,930	245,516
Charge for the year	-	1,662	-	1,662
As at 31 December 2021	-	245,248	1,930	247,178
<u>Net Book Value</u>				
As at 31 December 2021	560,000	6,647	-	566,647
=====				
As at 31 December 2020	625,000	7,221	-	632,221
=====				

8 Analysis of current assets

	<u>2021</u> £	<u>2020</u> £
Stock	408	289
Other Debtor - Gift Aid	555	911
VAT	912	771
Prepayments and accrued income	380	379
Cash at bank	702	1,418
	—	—
<u>Total</u>	2,957	3,768
	—	—

All prepayments and accrued income related to unrestricted funds in both 2021 and 2020.

Cash at bank balances were as follows unrestricted funds £702 (2020: £1,418)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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9 <u>Analysis of current liabilities and long term creditors</u>	<u>2021</u>	<u>2020</u>
	£	£
<u>Creditors under 1 Year</u>		
Bank overdraft	964	1,306
Trade Creditors	11,523	10,651
Accruals	8,627	5,855
Bank term Loan	4,584	4,584
Supporters Loan	12,483	3,561
Energy Saving Loan	4,800	4,000
Shire Leasing	993	933
	-----	-----
<u>Total</u>	43,974	30,890
	-----	-----

All creditors in 2021 and 2020 relate to unrestricted funds

<u>Creditors over 1 year (including provisions)</u>	<u>2021</u>	<u>2020</u>
	£	£
Bank Term Loan	4,194	8,434
Supporters Loan	26,396	39,835
Shire Leasing	-	1,865
Energy Saving Loan	472	4,871
	-----	-----
<u>Total</u>	31,062	55,005
	-----	-----

10

Analysis of charitable funds

Analysis of Fund <u>Losses</u> Movements	Balance <u>B/Fwd</u> <u>C/Fwd</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	Gains and <u>Revaluation</u> £	Fund £
Unrestricted Funds		550,094	95,226	(85,752)	(65,000)	-
494,568						

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The unrestricted funds are available to be spent for any of the purposes of the charity.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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11 Reconciliation of net movement in funds to net cash flow
from operating activities

	<u>2021</u>	<u>2020</u>	
	£	£	
Net movement in funds	9,474	-	
Add back deprecation charge	1,662	2,187	
Deducted interest income showing in investing activities		-	(41)
Decrease /(Increase) inventory	(119)	61	
Decrease/(Increase) in debtors	214	691	
Increase/(Decrease) in creditors	(6,279)	4,433	
<u>Net cash generated by operating activities</u>	<u>4,952</u>	<u>5,338</u>	
	=====		

12 Bank term loan is secured over the property at Nineyard Street, Saltcoats.

INDEPENDENT EXAMINERS REPORT

15

Examiner's Report to the Trustees of Come Back to Campaign

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- ☐ to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

2) have not been met, or

- ☐ to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Bruce Fairgrieve BSc CA (ICAS)
John Kerr & Company, Chartered Accountants
32a Hamilton Street
Saltcoats
Ayrshire
KA21 5DS

.....
Date