

THE CHRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales · Charity number 248979

Details

Other names	C A L S
Status	Registered
Legal form	Charitable company
Company number	00781533
Registered	1966-08-16
Register	View on the Charity Commission register

Contact

Address	27 Oak Hill Alresford SO24 9JZ
Phone	01962732205
Email	prichardcooper@gmail.com
Website	www.christadephian.org

Activities

Objects: TO PROMOTE THE CHRISTADELPHIAN FAITH THROUGHOUT THE WORLD AND VARIOUS ACTIVITIES CONNECTED THEREWITH.

Activities: Religious activities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND FOREIGN.
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£180,429	£197,519	-	-
2023-12-31	£257,926	£227,744	-	-
2022-12-31	£330,939	£234,526	-	-
2021-12-31	£152,168	£150,289	-	-
2020-12-31	£139,402	£169,342	-	-

Trustees

Name	Role	Appointed
Daniel John Pearce		2023-05-13
Drew Smith		2014-05-10
Edward Nathan Walker		2020-12-18
Jonathan Robert Sykes		2026-05-09
Lawrence John Cave		2014-05-10
Nathan James Smith		2020-09-14
Philip Richard Cooper		2019-05-11
Rhiannon Mary Pearce		2023-05-13
Stephen John Ashton		2015-05-09
Stephen John Ellis		2021-12-23
Susan Elizabeth Sheppard		2015-05-09

THE CRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales - Charity number 248979

Accounts

Company registration number: 00781533

Charity registration number: 248979

Christadelphian Auxiliary Lecturing Society (The)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Buckler Spencer Limited
Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

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Christadelphian Auxiliary Lecturing Society (The)

Reference and Administrative Details

Trustees	S J Ashton L J Cave Mrs S E Sheppard D Smith P R Cooper E N Walker N J Smith S J Ellis D J Pearce Mrs R M Pearce
Charity Registration Number	248979 (England and Wales)
Company Registration Number	00781533
Registered Office	The charity is incorporated in England and Wales. 404 Shaftmoor Lane Hall Green Birmingham West Midlands B28 8SZ
OSCR Registered Number	SC045786 (Scotland)
Independent Examiner	Buckler Spencer Limited Old Police Station Church Street Swadlincote Derbyshire DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The objectives, purpose and functions of the Society are to promote the Faith of the Christadelphians within the UK and to provide support for individual Christadelphian congregations and individuals to preach and teach the Christadelphian Faith worldwide.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Objectives, strategies and activities

In 2024 the Society has again been very active with many face-to-face and online activities. Bookings are being made for the main Bible Exhibition and the smaller "The Bible Today" exhibition. The Bible Learning Centre has been open for over 11 years and in 2024 several new courses have commenced. The preaching work to the Iranian and other asylum seekers continued at pace, both in person and online.

Leaflets were supplied and items such as booklets, DVDs, etc were also sold. We continue to receive a number of initial requests for literature and secondary requests from those receiving the literature. Several new contacts requested correspondence courses.

We continue to produce the CALS Diary, which contains a vast amount of information about the Christadelphian Brotherhood world-wide. We produce a page per month Bible Message Calendar each year, which is supplied to the Christadelphian community world-wide for preaching purposes.

The CALS Depot in Birmingham continued to service all requests for literature, CDs, DVDs etc. It is operated from premises owned by the Christadelphian Magazine and Publishing Association and is administered by staff working for and employed by that organisation.

The Society conducts Bible Campaigns and Bible Exhibitions throughout the UK. These are designed to introduce the Christadelphian Faith to the public and to stimulate interest in the Scriptures. The online campaign commenced in 2020 during lockdown still continues. It was launched under the banner "gospel online" and it has its own website and makes extensive use of social media. Short presentations are added weekly and feedback/discussion is encouraged.

During 2024, the Society has continued to develop its existing online platforms, its main website www.thechristadelphians.org.uk, "Understand your Bible", "Life's Big Questions" and "Evidence - you decide", "gospel online" and there is a virtual version online of the main Bible Exhibition.

Interest in the gospel message from refugees and asylum seekers has continued. The Society has purchased Bibles in Farsi, arranged courses for these refugees and arranged the translation of various leaflets and books from English to Farsi. To date over 3,300 baptisms have taken place and there are around 2,000 further preaching contacts. The work continues in 2025.

Work has continued during 2024 on preparing a social media strategy. It is expected that this will be available to utilise in 2025.

At each Trustees meeting, at least one governance topic is discussed. In 2024, the Trustees have continued to revisit the charity governance questions prepared by the Charities Commission, following an initial consideration in late 2020 and 2021. Other ongoing training takes place as agreed by the Trustees.

The Society has taken advantage of increasing interest rates, with the safe depositing of its reserves across several banking institutions.

All of the information about our activities is available from our free catalogue, and is also given in brief in the CALS Diary. Details of Branch activities and the work of each section of the CALS are published in full in the Annual Report and Accounts.

We are most grateful to our Heavenly Father for abundantly blessing our work this year and pray for His guidance in the days remaining.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Public benefit

The preaching carried out is for the benefit of all the public who are invited and encouraged to learn the faith of the Bible in the same way as Christ's original followers spread the Gospel message to all who would listen.

The trustees, in making decisions about our activities and the ways our funds are expended, have due regard to these objectives and the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Society retains all of its investments as cash deposits. This enables the Society to have ready access to funds as and when the need arises. The Society's policy on reserves is to build up reserves to enable major preaching campaigns to be undertaken. A minimum of six months operating expenditure is held in reserves.

Principal funding sources

The principal funding resources are the sales of the Charity's publications, donations from Christadelphian organisations and individuals and legacies.

During the past year, income from Christadelphian organisations and individuals accounted for 53% (2023 - 66%) of total income. Miscellaneous income accounted for the remaining 47% (2023 - 34%).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	S J Ashton
	L J Cave
	Mrs S E Sheppard
	D Smith
	P R Cooper
	E N Walker
	N J Smith
	S J Ellis
	D J Pearce
	Mrs R M Pearce

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, an Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A revised set of Articles was tabled and approved at the 2021 Annual General Meeting.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Strategy review

During 2024 the Trustees embarked on a strategy review of the Society's structure and activities. This will continue in 2025 and will include a consultation process within the Christadelphian community.

Recruitment and appointment of trustees

The democratic arrangements of the Christadelphian Auxiliary Lecturing Society (CALs) subjects the Trustees to an election at least every third year.

The Society has reviewed the skill sets required on the committee of Trustees and expects to appoint at least one additional Trustee during 2025.

Induction and training of trustees

All Trustees are already familiar with the aims of the Charity and the methods of working.

All new trustees receive a pack containing:

- The Charity Commission's guide "The Essential Trustee"
- Latest financial statements
- Copies of the articles
- A copy of the minutes of the previous meetings of the Management Committee

Ongoing training for all Trustees is agreed throughout the year.

Organisational structure

In terms of organisation, the UK is divided into 10 CALs Branches, each with its own secretary and treasurer. Each Branch encourages preaching in its area, and also reports to the Management Committee and other Branches by means of minutes of meetings, and by sending representatives to the Annual General Meeting and Conference. In this way the CALs is seen to be accountable to all Christadelphian ecclesias (i.e. church congregations). In addition, there are other committees that fall within the activities of the society. These are the Bible Exhibition, Campaigns, Diary, Solihull Bible Learning Centre, Ireland preaching and Literature committees.

The Trustees coopt a number of individuals with specific skills to assist the ongoing work of the Society.

Informal relations are maintained with other Christadelphian bodies throughout the world.

Relationships with related parties

Other Christadelphian bodies

Whilst the charity has no formal related parties, close links are maintained with other Christadelphian bodies throughout the world.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk. The charity manages these by keeping sufficient cash reserves to meet planned expenditure.

The charity does not use derivative financial instruments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Christadelphian Auxiliary Lecturing Society (The) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

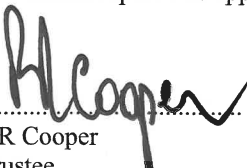
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10 March 2025 and signed on its behalf by:


.....
P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing Society (The) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of Christadelphian Auxiliary Lecturing Society (The) (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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Christadelphian Auxiliary Lecturing Society (The) 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 requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, 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 Christadelphian Auxiliary Lecturing Society (The) as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christadelphian Auxiliary Lecturing Society (The)

**Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing
Society (The) ('the Company')**



.....
Richard Spencer BA FCA
Institute of Chartered Accountants in England and Wales

Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

10 March 2025

Christadelphian Auxiliary Lecturing Society (The)

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	31 December 2024 £
Income and Endowments from:				
Donations and legacies	3	90,280	5,750	96,030
Charitable activities	4	28,336	29,579	57,915
Investment income	5	<u>26,028</u>	<u>456</u>	<u>26,484</u>
Total income		<u>144,644</u>	<u>35,785</u>	<u>180,429</u>
Expenditure on:				
Charitable activities	6	<u>(81,049)</u>	<u>(116,470)</u>	<u>(197,519)</u>
Total expenditure		<u>(81,049)</u>	<u>(116,470)</u>	<u>(197,519)</u>
Net income/(expenditure)		63,595	(80,685)	(17,090)
Transfers between funds		<u>(78,646)</u>	<u>78,646</u>	<u>-</u>
Net movement in funds		(15,051)	(2,039)	(17,090)
Reconciliation of funds				
Total funds brought forward		<u>634,739</u>	<u>22,735</u>	<u>657,474</u>
Total funds carried forward	13	<u>619,688</u>	<u>20,696</u>	<u>640,384</u>
	Note	Unrestricted funds £	Restricted funds £	31 December 2023 £
Income and Endowments from:				
Donations and legacies	3	156,538	14,842	171,380
Charitable activities	4	31,938	34,530	66,468
Investment income	5	<u>19,972</u>	<u>106</u>	<u>20,078</u>
Total income		<u>208,448</u>	<u>49,478</u>	<u>257,926</u>
Expenditure on:				
Charitable activities	6	<u>(83,136)</u>	<u>(144,608)</u>	<u>(227,744)</u>
Total expenditure		<u>(83,136)</u>	<u>(144,608)</u>	<u>(227,744)</u>
Net income/(expenditure)		125,312	(95,130)	30,182
Transfers between funds		<u>(101,468)</u>	<u>101,468</u>	<u>-</u>
Net movement in funds		23,844	6,338	30,182
Reconciliation of funds				
Total funds brought forward		<u>610,895</u>	<u>16,397</u>	<u>627,292</u>
Total funds carried forward	13	<u>634,739</u>	<u>22,735</u>	<u>657,474</u>

The notes on pages 12 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

The notes on pages 12 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**(Registration number: 00781533)
Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1	1
Current assets			
Debtors	10	8,931	14,478
Cash at bank and in hand	11	<u>637,602</u>	<u>644,195</u>
		646,533	658,673
Creditors: Amounts falling due within one year	12	<u>(6,150)</u>	<u>(1,200)</u>
Net current assets		<u>640,383</u>	<u>657,473</u>
Net assets		<u>640,384</u>	<u>657,474</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	20,696	22,735
Unrestricted income funds			
Unrestricted funds		<u>619,688</u>	<u>634,739</u>
Total funds	13	<u>640,384</u>	<u>657,474</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 24 were approved by the trustees, and authorised for issue on 10 March 2025 and signed on their behalf by:


P R Cooper
Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

404 Shaftmoor Lane

Hall Green

Birmingham

West Midlands

B28 8SZ

These financial statements were authorised for issue by the trustees on 10 March 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christadelphian Auxiliary Lecturing Society (The) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	31 December 2024 £	31 December 2023 £
Donations and legacies;				
Donations from individuals	70,280	5,750	76,030	73,086
Legacies	20,000	-	20,000	60,385
Donations re property sales	-	-	-	37,909
	<u>90,280</u>	<u>5,750</u>	<u>96,030</u>	<u>171,380</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2024 £
Literature	2,887	-	2,887
Diaries	14,902	-	14,902
Bible exhibition	1,779	-	1,779
Branch activities	2,983	-	2,983
Bible message calendar	5,785	-	5,785
Campaigns	-	198	198
Bible learning centre	-	29,381	29,381
	<u>28,336</u>	<u>29,579</u>	<u>57,915</u>

	Unrestricted funds General £	Restricted funds £	31 December 2023 £
Literature	3,415	-	3,415
Diaries	18,115	-	18,115
Bible exhibition	2,271	-	2,271
Branch activities	3,152	-	3,152
Bible message calendar	4,985	-	4,985
Bible learning centre	-	34,530	34,530
	<u>31,938</u>	<u>34,530</u>	<u>66,468</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Investment income

	Unrestricted funds General £	Restricted funds £	funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	26,028	456	26,484
Total for 2024	26,028	456	26,484
Total for 2023	19,972	106	20,078

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2024 £	31 December 2023 £
Other sales	9,879	-	9,879	19,812
Literature	8,672	-	8,672	9,175
Diaries	9,635	-	9,635	6,491
Bible exhibition	4,588	-	4,588	5,696
Branch activities	14,979	-	14,979	15,075
Refugee preaching	-	71,646	71,646	102,808
Bible line	-	554	554	500
Calendars	4,119	-	4,119	3,989
Campaigns	29,177	1,763	30,940	25,896
Bible learning centre	-	35,949	35,949	36,317
Young people's preaching	-	5,358	5,358	785
Life's big questions	-	1,200	1,200	1,200
	81,049	116,470	197,519	227,744

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted funds General £	Restricted funds £	31 December 2024 £
Other sales	9,879	-	9,879
Literature	8,672	-	8,672
Diaries	9,635	-	9,635
Bible exhibition	4,588	-	4,588
Branch activities	14,979	-	14,979
Refugee preaching	-	71,646	71,646
Bible line	-	554	554
Calendars	4,119	-	4,119
Campaigns	29,177	1,763	30,940
Bible learning centre	-	35,949	35,949
Young people's preaching	-	5,358	5,358
Life's big questions	-	1,200	1,200
	<u>81,049</u>	<u>116,470</u>	<u>197,519</u>
	Unrestricted funds General £	Restricted funds £	31 December 2023 £
Other sales	19,812	-	19,812
Literature	9,175	-	9,175
Diaries	6,491	-	6,491
Bible exhibition	5,696	-	5,696
Branch activities	15,075	-	15,075
Refugee preaching	-	102,808	102,808
Bible line	-	500	500
Calendars	3,989	-	3,989
Campaigns	22,898	2,998	25,896
Bible learning centre	-	36,317	36,317
Young people's preaching	-	785	785
Life's big questions	-	1,200	1,200
	<u>83,136</u>	<u>144,608</u>	<u>227,744</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Activity undertaken directly £	31 December 2024 £
Other sales	9,879	9,879
Literature	8,672	8,672
Diaries	9,635	9,635
Bible exhibition	4,588	4,588
Branch activities	14,979	14,979
Refugee preaching	71,646	71,646
Bible Line	554	554
Calendars	4,119	4,119
Campaigns	30,940	30,940
Bible learning centre	35,949	35,949
Young people's preaching	5,358	5,358
Life's big questions	1,200	1,200
	197,519	197,519
	Activity undertaken directly £	31 December 2023 £
Other sales	19,812	19,812
Literature	9,175	9,175
Diaries	6,491	6,491
Bible exhibition	5,696	5,696
Branch activities	15,075	15,075
Refugee preaching	102,808	102,808
Bible Line	500	500
Calendars	3,989	3,989
Campaigns	25,896	25,896
Bible learning centre	36,317	36,317
Young people's preaching	785	785
Life's big questions	1,200	1,200
	227,744	227,744

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

£81,049 (2023 - £83,136) of the above expenditure was attributable to unrestricted funds and £116,470 (2023 - £144,608) to restricted funds.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 January 2024	24,886	24,886
At 31 December 2024	24,886	24,886
Depreciation		
At 1 January 2024	24,885	24,885
At 31 December 2024	24,885	24,885
Net book value		
At 31 December 2024	1	1
At 31 December 2023	1	1

10 Debtors

	2024 £	2023 £
Trade debtors	300	400
VAT recoverable	1,195	1,889
Other debtors	7,436	12,189
	8,931	14,478

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	637,602	644,195

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,150	1,200

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General fund	597,186	139,882	(61,482)	(82,682)	592,904
<i>Other</i>					
Branch fund	26,977	2,983	(14,979)	4,036	19,017
Bible exhibition fund	10,576	1,779	(4,588)	-	7,767
	<u>37,553</u>	<u>4,762</u>	<u>(19,567)</u>	<u>4,036</u>	<u>26,784</u>
Total unrestricted funds	<u>634,739</u>	<u>144,644</u>	<u>(81,049)</u>	<u>(78,646)</u>	<u>619,688</u>
Restricted funds					
Bible learning centres	4,808	29,381	(35,949)	5,000	3,240
Campaigns committee	3,100	198	(1,763)	2,000	3,535
Life's Big Questions	1,450	-	(1,200)	-	250
Bible line	554	-	(554)	-	-
Refugee preaching	-	-	(71,646)	71,646	-
Young people's preaching	12,823	456	(5,358)	-	7,921
Preaching endowment	-	5,750	-	-	5,750
	<u>22,735</u>	<u>35,785</u>	<u>(116,470)</u>	<u>78,646</u>	<u>20,696</u>
Total restricted funds	<u>22,735</u>	<u>35,785</u>	<u>(116,470)</u>	<u>78,646</u>	<u>20,696</u>
Total funds	<u>657,474</u>	<u>180,429</u>	<u>(197,519)</u>	<u>-</u>	<u>640,384</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	571,724	203,025	(62,366)	(115,197)	597,186
<i>Other</i>					
Branch fund	25,170	3,152	(15,074)	13,729	26,977
Bible exhibition fund	14,001	2,271	(5,696)	-	10,576
	<u>39,171</u>	<u>5,423</u>	<u>(20,770)</u>	<u>13,729</u>	<u>37,553</u>
Total unrestricted funds	<u>610,895</u>	<u>208,448</u>	<u>(83,136)</u>	<u>(101,468)</u>	<u>634,739</u>
Restricted					
Bible learning centres	6,595	34,530	(36,317)	-	4,808
Campaigns committee	6,098	-	(2,998)	-	3,100
Life's Big Questions	2,650	-	(1,200)	-	1,450
Bible line	1,054	-	(500)	-	554
Refugee preaching	-	1,340	(102,808)	101,468	-
Young people's preaching	-	13,608	(785)	-	12,823
Total restricted funds	<u>16,397</u>	<u>49,478</u>	<u>(144,608)</u>	<u>101,468</u>	<u>22,735</u>
Total funds	<u>627,292</u>	<u>257,926</u>	<u>(227,744)</u>	<u>-</u>	<u>657,474</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

The specific purposes for which the funds are to be applied are as follows:

The charity has six restricted funds:

Bible Learning Centre

This relates to the operation of a Bible Learning Centre in Solihull.

Campaigns Committee

This relates to campaigns administration fund, campaigners' accommodation and food expenses fund and campaigners' benevolent fund.

Life's Big Questions

This relates to funds resulting from an appeal to meet the costs of servicing website generated enquiries from outside of the UK.

Bible line

This relates to the operation of a telephone messaging service.

Refugee preaching

This relates to the cost of preaching to mainly assylum seekers arriving in the UK from Iran.

Young people's preaching

This relates to the cost of preaching to young people.

Preaching endowment

This relates to an endowment donated by an ecclesia which has closed. It will be used by the Trustees for a specific preaching project.

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated	funds	
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	599,050	26,787	20,696	646,533
Current liabilities	(6,150)	-	-	(6,150)
Total net assets	<u>592,901</u>	<u>26,787</u>	<u>20,696</u>	<u>640,384</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	598,385	37,553	22,735	658,673
Current liabilities	<u>(1,200)</u>	<u>-</u>	<u>-</u>	<u>(1,200)</u>
Total net assets	<u>597,186</u>	<u>37,553</u>	<u>22,735</u>	<u>657,474</u>

THE CRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales - Charity number 248979

Accounts

Company registration number: 00781533

Charity registration number: 248979

Christadelphian Auxiliary Lecturing Society (The)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Buckler Spencer Limited
Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

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Christadelphian Auxiliary Lecturing Society (The)

Reference and Administrative Details

Trustees	S J Ashton L J Cave Mrs S E Sheppard D Smith P R Cooper E N Walker N J Smith S J Ellis D J Pearce Mrs R M Pearce
Charity Registration Number	248979 (England and Wales)
Company Registration Number	00781533
Registered Office	The charity is incorporated in England and Wales. 404 Shaftmoor Lane Hall Green Birmingham West Midlands B28 8SZ
OSCR Registered Number	SC045786 (Scotland)
Independent Examiner	Buckler Spencer Limited Old Police Station Church Street Swadlincote Derbyshire DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The objectives, purpose and functions of the Society are to promote the Faith of the Christadelphians within the UK and to provide support for individual Christadelphian congregations and individuals to preach and teach the Christadelphian Faith worldwide.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Objectives, strategies and activities

In 2023 the Society has again been very active with many face-to-face and online activities. Bookings are being made for the main Bible Exhibition and the smaller "The Bible Today" exhibition. The Bible Learning Centre has been open for over 10 years and in 2023 several new courses have commenced. The preaching work to the Iranian and other asylum seekers continued at pace, both in person and online.

Leaflets were supplied and items such as booklets, DVDs, etc were also sold. We continue to receive a number of initial requests for literature and secondary requests from those receiving the literature. Several new contacts requested correspondence courses.

We continue to produce the CALS Diary, which contains a vast amount of information about the Christadelphian Brotherhood world-wide. We produce a page per month Bible Message Calendar each year, which is supplied to the Christadelphian community world-wide for preaching purposes.

The CALS Depot in Birmingham continued to service all requests for literature, CDs, DVDs etc. It is operated from premises owned by the Christadelphian Magazine and Publishing Association and is administered by staff working for and employed by that organisation.

The Society conducts Bible Campaigns and Bible Exhibitions throughout the UK. These are designed to introduce the Christadelphian Faith to the public and to stimulate interest in the Scriptures. The online campaign commenced in 2020 during lockdown still continues. It was launched under the banner "gospel online" and it has its own website and makes extensive use of social media. Short presentations are added weekly and feedback/discussion is encouraged.

During 2023, the Society has continued to develop its existing online platforms, its main website www.thechristadelphians.org.uk, "Understand your Bible", "Life's Big Questions" and "Evidence - you decide", "gospel online" and there is a virtual version online of the main Bible Exhibition. A significant upgrade has taken place to "Understand your Bible", providing information in different languages and platforms.

Interest in the gospel message from refugees and asylum seekers has continued. The Society has purchased Bibles in Farsi, arranged courses for these refugees and arranged the translation of various leaflets and books from English to Farsi. To date over 3,000 baptisms have taken place and there are around 4,000 further preaching contacts. The work continues in 2024.

Work has continued during 2023 on preparing a social media strategy. It is expected that this will be available to utilise in 2024.

At each Trustees meeting, at least one governance topic is discussed. In 2023, the Trustees have started to revisit the charity governance questions prepared by the Charities Commission, following an initial consideration in late 2020 and 2021. Other ongoing training takes place as agreed by the Trustees.

The Society has taken advantage of increasing interest rates, with the safe depositing of its reserves across several banking institutions.

All of the information about our activities is available from our free catalogue, and is also given in brief in the front part of our CALS Diary. Details of Branch activities and the work of each section of the CALS are published in full in the Annual Report and Accounts.

We are most grateful to our Heavenly Father for abundantly blessing our work this year and pray for His guidance in the days remaining.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Public benefit

The preaching carried out is for the benefit of all the public who are invited and encouraged to learn the faith of the Bible in the same way as Christ's original followers spread the Gospel message to all who would listen.

The trustees, in making decisions about our activities and the ways our funds are expended, have due regard to these objectives and the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Society retains all of its investments as cash deposits. This enables the Society to have ready access to funds as and when the need arises. The Society's policy on reserves is to build up reserves to enable major preaching campaigns to be undertaken. A minimum of six months operating expenditure is held in reserves.

Principal funding sources

The principal funding resources are the sales of the Charity's publications, donations from Christadelphian organisations and individuals and legacies.

During the past year, income from Christadelphian organisations and individuals accounted for 66% (2022 - 79%) of total income. Miscellaneous income accounted for the remaining 34% (2022 - 21%).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	S J Ashton
	L J Cave
	Mrs S E Sheppard
	D Smith
	P R Cooper
	E N Walker
	N J Smith
	S J Ellis
	D J Pearce (appointed 13 May 2023)
	Mrs R M Pearce (appointed 13 May 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, an Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A revised set of Articles was tabled and approved at the 2021 Annual General Meeting.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Recruitment and appointment of trustees

The democratic arrangements of the Christadelphian Auxiliary Lecturing Society (CALs) subjects the Trustees to an election at least every third year.

On 13 May 2023 Mr D J Pearce and Mrs R M Pearce were appointed as Trustees.

The Society has reviewed the skill sets required on the committee of Trustees and expects to appoint at least one additional Trustee during 2024.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Induction and training of trustees

All Trustees are already familiar with the aims of the Charity and the methods of working.

All new trustees receive a pack containing:

- The Charity Commission's guide "The Essential Trustee"
- Latest financial statements
- Copies of the memorandum and articles
- A copy of the minutes of the previous meeting of the Management Committee

Ongoing training for all Trustees is agreed throughout the year.

Organisational structure

In terms of organisation, the UK is divided into 10 CALS Branches, each with its own secretary and treasurer. Each Branch encourages preaching in its area, and also reports to the Management Committee and other Branches by means of minutes of meetings, and by sending representatives to the Annual General Meeting and Conference. In this way the CALS is seen to be accountable to all Christadelphian ecclesias (i.e. church congregations). In addition, there are other committees that fall within the activities of the society. These are the Bible Exhibition, Campaigns, Diary, Solihull Bible Learning Centre and Literature committees.

The Trustees coopt a number of individuals with specific skills to assist the ongoing work of the Society.

Informal relations are maintained with other Christadelphian bodies throughout the world.

Relationships with related parties

Other Christadelphian bodies

Whilst the charity has no formal related parties, close links are maintained with other Christadelphian bodies throughout the world.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk. The charity manages these by keeping sufficient cash reserves to meet planned expenditure.

The charity does not use derivative financial instruments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Christadelphian Auxiliary Lecturing Society (The) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Christadelphian Auxiliary Lecturing Society (The)

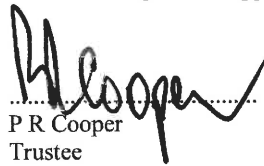
Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 20 March 2024 and signed on its behalf by:


.....
P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing Society (The) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of Christadelphian Auxiliary Lecturing Society (The) (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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Christadelphian Auxiliary Lecturing Society (The) 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 requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Since Christadelphian Auxiliary Lecturing Society (The)'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 Institute of Chartered Accountants in England and Wales, 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 Christadelphian Auxiliary Lecturing Society (The) as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christadelphian Auxiliary Lecturing Society (The)

**Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing
Society (The) ('the Company')**



.....
Richard Spencer BA FCA
Institute of Chartered Accountants in England and Wales

Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

20 March 2024

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	31 December 2023 £
Income and Endowments from:				
Donations and legacies	3	156,538	14,842	171,380
Charitable activities	4	31,938	34,530	66,468
Investment income	5	19,972	106	20,078
Total income		<u>208,448</u>	<u>49,478</u>	<u>257,926</u>
Expenditure on:				
Charitable activities	6	<u>(83,136)</u>	<u>(144,608)</u>	<u>(227,744)</u>
Total expenditure		<u>(83,136)</u>	<u>(144,608)</u>	<u>(227,744)</u>
Net income/(expenditure)		125,312	(95,130)	30,182
Transfers between funds		<u>(101,468)</u>	101,468	-
Net movement in funds		23,844	6,338	30,182
Reconciliation of funds				
Total funds brought forward		<u>610,895</u>	<u>16,397</u>	<u>627,292</u>
Total funds carried forward	13	<u>634,739</u>	<u>22,735</u>	<u>657,474</u>
	Note	Unrestricted funds £	Restricted funds £	31 December 2022 £
Income and Endowments from:				
Donations and legacies	3	256,702	3,970	260,672
Charitable activities	4	41,608	23,288	64,896
Investment income	5	5,371	-	5,371
Total income		<u>303,681</u>	<u>27,258</u>	<u>330,939</u>
Expenditure on:				
Charitable activities	6	<u>(69,480)</u>	<u>(165,046)</u>	<u>(234,526)</u>
Total expenditure		<u>(69,480)</u>	<u>(165,046)</u>	<u>(234,526)</u>
Net income/(expenditure)		234,201	(137,788)	96,413
Transfers between funds		<u>(118,739)</u>	118,739	-
Net movement in funds		115,462	(19,049)	96,413
Reconciliation of funds				
Total funds brought forward		<u>495,433</u>	<u>35,446</u>	<u>530,879</u>
Total funds carried forward	13	<u>610,895</u>	<u>16,397</u>	<u>627,292</u>

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 13.

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

(Registration number: 00781533)
Balance Sheet as at 31 December 2023

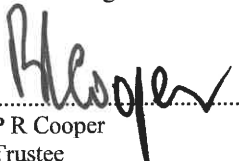
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	1	1
Current assets			
Debtors	10	14,478	3,613
Cash at bank and in hand	11	<u>644,195</u>	<u>625,628</u>
		658,673	629,241
Creditors: Amounts falling due within one year	12	<u>(1,200)</u>	<u>(1,950)</u>
Net current assets		<u>657,473</u>	<u>627,291</u>
Net assets		<u><u>657,474</u></u>	<u><u>627,292</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	22,735	16,397
Unrestricted income funds			
Unrestricted funds		<u>634,739</u>	<u>610,895</u>
Total funds	13	<u><u>657,474</u></u>	<u><u>627,292</u></u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 20 March 2024 and signed on their behalf by:


.....
P R Cooper
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

404 Shaftmoor Lane

Hall Green

Birmingham

West Midlands

B28 8SZ

These financial statements were authorised for issue by the trustees on 20 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christadelphian Auxiliary Lecturing Society (The) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	31 December 2023 £	31 December 2022 £
Donations and legacies;				
Donations from individuals	71,746	1,340	73,086	73,738
Legacies	60,385	-	60,385	146,049
Donations re property sales	24,407	13,502	37,909	40,885
	<u>156,538</u>	<u>14,842</u>	<u>171,380</u>	<u>260,672</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2023 £
Literature	3,415	-	3,415
Diaries	18,115	-	18,115
Bible exhibition	2,271	-	2,271
Branch activities	3,152	-	3,152
Bible message calendar	4,985	-	4,985
Bible learning centre	-	34,530	34,530
	<u>31,938</u>	<u>34,530</u>	<u>66,468</u>

	Unrestricted funds General £	Restricted funds £	31 December 2022 £
Literature	1,821	-	1,821
Diaries	23,616	-	23,616
Bible exhibition	1,733	-	1,733
Branch activities	9,127	-	9,127
Bible message calendar	5,311	-	5,311
Campaigns	-	1,096	1,096
Bible learning centre	-	22,192	22,192
	<u>41,608</u>	<u>23,288</u>	<u>64,896</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Investment income

	Unrestricted funds General £	Restricted funds £	funds £
Interest receivable and similar income; Interest receivable on bank deposits	19,972	106	20,078
Total for 2023	<u>19,972</u>	<u>106</u>	<u>20,078</u>
Total for 2022	<u>5,371</u>	<u>-</u>	<u>5,371</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2023 £	31 December 2022 £
Other sales	19,812	-	19,812	10,733
Literature	9,175	-	9,175	7,127
Diaries	6,491	-	6,491	8,813
Bible exhibition	5,696	-	5,696	165
Branch activities	15,075	-	15,075	14,609
Refugee preaching	-	102,808	102,808	122,709
Bible line	-	500	500	1,002
Calendars	3,989	-	3,989	4,358
Campaigns	22,898	2,998	25,896	28,422
Bible learning centre	-	36,317	36,317	35,388
Young people's preaching	-	785	785	-
Life's big questions	-	1,200	1,200	1,200
	<u>83,136</u>	<u>144,608</u>	<u>227,744</u>	<u>234,526</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Restricted funds £	31 December 2023 £
Other sales	19,812	-	19,812
Literature	9,175	-	9,175
Diaries	6,491	-	6,491
Bible exhibition	5,696	-	5,696
Branch activities	15,075	-	15,075
Refugee preaching	-	102,808	102,808
Bible line	-	500	500
Calendars	3,989	-	3,989
Campaigns	22,898	2,998	25,896
Bible learning centre	-	36,317	36,317
Young people's preaching	-	785	785
Life's big questions	-	1,200	1,200
	<u>83,136</u>	<u>144,608</u>	<u>227,744</u>
	<u>83,136</u>	<u>144,608</u>	<u>227,744</u>
	Unrestricted funds General £	Restricted funds £	31 December 2022 £
Other sales	10,733	-	10,733
Literature	7,127	-	7,127
Diaries	8,813	-	8,813
Bible exhibition	165	-	165
Branch activities	14,609	-	14,609
Refugee preaching	-	122,709	122,709
Bible line	-	1,002	1,002
Calendars	4,358	-	4,358
Campaigns	23,675	4,747	28,422
Bible learning centre	-	35,388	35,388
Life's big questions	-	1,200	1,200
	<u>69,480</u>	<u>165,046</u>	<u>234,526</u>
	<u>69,480</u>	<u>165,046</u>	<u>234,526</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

	Activity undertaken directly £	31 December 2023 £
Other sales	19,812	19,812
Literature	9,175	9,175
Diaries	6,491	6,491
Bible exhibition	5,696	5,696
Branch activities	15,075	15,075
Refugee preaching	102,808	102,808
Bible Line	500	500
Calendars	3,989	3,989
Campaigns	25,896	25,896
Bible learning centre	36,317	36,317
Young people's preaching	785	785
Life's big questions	1,200	1,200
	227,744	227,744
	Activity undertaken directly £	31 December 2022 £
Other sales	10,733	10,733
Literature	7,127	7,127
Diaries	8,813	8,813
Bible exhibition	165	165
Branch activities	14,609	14,609
Refugee preaching	122,709	122,709
Bible Line	1,002	1,002
Calendars	4,358	4,358
Campaigns	28,422	28,422
Bible learning centre	35,388	35,388
Life's big questions	1,200	1,200
	234,526	234,526
	234,526	234,526

£83,136 (2022 - £69,480) of the above expenditure was attributable to unrestricted funds and £144,608 (2022 - £165,046) to restricted funds.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 January 2023	24,886	24,886
At 31 December 2023	24,886	24,886
Depreciation		
At 1 January 2023	24,885	24,885
At 31 December 2023	24,885	24,885
Net book value		
At 31 December 2023	1	1
At 31 December 2022	1	1

10 Debtors

	2023	2022
	£	£
Trade debtors	400	1,190
VAT recoverable	1,889	486
Other debtors	12,189	1,937
	14,478	3,613

11 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	644,195	625,628

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,200	1,950

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	571,724	203,025	(62,366)	(115,197)	597,186
<i>Other</i>					
Branch fund	25,170	3,152	(15,074)	13,729	26,977
Bible exhibition fund	14,001	2,271	(5,696)	-	10,576
	<u>39,171</u>	<u>5,423</u>	<u>(20,770)</u>	<u>13,729</u>	<u>37,553</u>
Total unrestricted funds	<u>610,895</u>	<u>208,448</u>	<u>(83,136)</u>	<u>(101,468)</u>	<u>634,739</u>
Restricted funds					
Bible learning centres	6,595	34,530	(36,317)	-	4,808
Campaigns committee	6,098	-	(2,998)	-	3,100
Life's Big Questions	2,650	-	(1,200)	-	1,450
Bible line	1,054	-	(500)	-	554
Refugee preaching	-	1,340	(102,808)	101,468	-
Young people's preaching	-	13,608	(785)	-	12,823
Total restricted funds	<u>16,397</u>	<u>49,478</u>	<u>(144,608)</u>	<u>101,468</u>	<u>22,735</u>
Total funds	<u>627,292</u>	<u>257,926</u>	<u>(227,744)</u>	<u>-</u>	<u>657,474</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General fund	462,669	292,821	(54,706)	(129,060)	571,724
<i>Other</i>					
Branch fund	20,331	9,127	(14,609)	10,321	25,170
Bible exhibition fund	12,433	1,733	(165)	-	14,001
	<u>32,764</u>	<u>10,860</u>	<u>(14,774)</u>	<u>10,321</u>	<u>39,171</u>
Total unrestricted funds	<u>495,433</u>	<u>303,681</u>	<u>(69,480)</u>	<u>(118,739)</u>	<u>610,895</u>
Restricted					
Bible learning centres	19,791	22,192	(35,388)	-	6,595
Campaigns committee	9,749	1,096	(4,747)	-	6,098
Life's Big Questions	3,850	-	(1,200)	-	2,650
Bible line	2,056	-	(1,002)	-	1,054
Refugee preaching	-	3,970	(122,709)	118,739	-
Total restricted funds	<u>35,446</u>	<u>27,258</u>	<u>(165,046)</u>	<u>118,739</u>	<u>16,397</u>
Total funds	<u>530,879</u>	<u>330,939</u>	<u>(234,526)</u>	<u>-</u>	<u>627,292</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

The charity has six restricted funds:

Bible Learning Centre

This relates to the operation of a Bible Learning Centre in Solihull.

Campaigns Committee

This relates to campaigns administration fund, campaigners' accommodation and food expenses fund and campaigners' benevolent fund.

Life's Big Questions

This relates to funds resulting from an appeal to meet the costs of servicing website generated enquiries from outside of the UK.

Bible line

This relates to the operation of a telephone messaging service.

Refugee preaching

This relates to the cost of preaching to mainly assylum seekers arriving in the UK from Iran.

Young people's preaching

This relates to the cost of preaching to young people

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 December 2023 £
	General £	Designated £		
Tangible fixed assets	1	-	-	1
Current assets	598,385	37,553	22,735	658,673
Current liabilities	(1,200)	-	-	(1,200)
Total net assets	597,186	37,553	22,735	657,474

	Unrestricted funds		Restricted funds £	Total funds at 31 December 2022 £
	General £	Other £		
Tangible fixed assets	1	-	-	1
Current assets	573,673	39,171	16,397	629,241
Current liabilities	(1,950)	-	-	(1,950)
Total net assets	571,724	39,171	16,397	627,292

THE CRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales - Charity number 248979

Accounts

Company registration number: 00781533

Charity registration number: 248979

Christadelphian Auxiliary Lecturing Society (The)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Buckler Spencer Limited
Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

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Christadelphian Auxiliary Lecturing Society (The)

Reference and Administrative Details

Trustees	S J Ashton L J Cave Mrs S E Sheppard D Smith P R Cooper E N Walker N J Smith S J Ellis
Charity Registration Number	248979 (England and Wales)
Company Registration Number	00781533
Registered Office	The charity is incorporated in England and Wales. P.O. Box 10817 Birmingham West Midlands B27 6ZR
OSCR Registered Number	SC045786 (Scotland)
Independent Examiner	Buckler Spencer Limited Old Police Station Church Street Swadlincote Derbyshire DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The objectives, purpose and functions of the Society are to promote the Faith of the Christadelphians within the UK and to provide support for individual Christadelphian congregations and individuals to preach and teach the Christadelphian Faith worldwide.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Objectives, strategies and activities

In 2022 the Society has again been very active with the return of many face-to-face activities, as well as several continuing online. Bookings are being made for the main Bible Exhibition and the smaller "The Bible Today" exhibition. The Bible Learning Centre was open all year and several new courses have commenced. The preaching work to the Iranian and other asylum seekers continued at pace, both in person and online.

Leaflets were supplied and items such as booklets, DVDs, etc were also sold. We continue to receive a number of initial requests for literature and secondary requests from those receiving the literature. Several new contacts requested correspondence courses.

We continue to produce the CALS Diary, which contains a vast amount of information about the Christadelphian Brotherhood world-wide. We produce a page per month Bible Message Calendar each year, which is supplied to the Christadelphian community world-wide for preaching purposes.

The CALS Depot in Birmingham continued to service all requests for literature, CDs, DVDs etc. It is operated from premises owned by the Christadelphian Magazine and Publishing Association and is administered by staff working for and employed by that organisation.

The Society conducts Bible Campaigns and Bible Exhibitions throughout the UK. These are designed to introduce the Christadelphian Faith to the public and to stimulate interest in the Scriptures. The online campaign commenced in 2020 during lockdown still continues. It was launched under the banner "gospel online" and it has its own website and makes extensive use of social media. Short presentations are added weekly and feedback/discussion is encouraged.

During 2022, the Society has continued to develop its existing online platforms, its main website www.thechristadelphians.org.uk, "Understand your Bible", "Life's Big Questions" and "Evidence - you decide", "gospel online" and there is a virtual version online of the main Bible Exhibition.

Interest in the gospel message from refugees and asylum seekers has continued. The Society has purchased Bibles in Farsi, arranged courses for these refugees and arranged the translation of various leaflets and books from English to Farsi. To date over 2,000 baptisms have taken place and there are over 3,000 further preaching contacts. The work continues in 2023.

Work has continued during 2022 on preparing a social media strategy. It is expected that this will be available to utilise in 2023.

At each Trustees meeting, at least one governance topic is discussed. In 2023, the Trustees intend to revisit the charity governance questions prepared by the Charities Commission, following an initial consideration in late 2020 and 2021. The Society has taken advantage of increasing interest rates, with the safe depositing of its reserves across several banking institutions.

All of the information about our activities is available from our free catalogue, and is also given in brief in the front part of our CALS Diary. Details of Branch activities and the work of each section of the CALS are published in full in the Annual Report and Accounts.

We are most grateful to our Heavenly Father for abundantly blessing our work this year and pray for His guidance in the days remaining.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Public benefit

The preaching carried out is for the benefit of all the public who are invited and encouraged to learn the faith of the Bible in the same way as Christ's original followers spread the Gospel message to all who would listen.

The trustees, in making decisions about our activities and the ways our funds are expended, have due regard to these objectives and the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Society retains all of its investments as cash deposits. This enables the Society to have ready access to funds as and when the need arises. The Society's policy on reserves is to build up reserves to enable major preaching campaigns to be undertaken. A minimum of six months operating expenditure is held in reserves.

Principal funding sources

The principal funding resources are the sales of the Charity's publications, donations from Christadelphian organisations and individuals and legacies.

During the past year, income from Christadelphian organisations and individuals accounted for 79% (2021 - 66%) of total income. Miscellaneous income accounted for the remaining 21% (2021 - 34%).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- S J Ashton
- L J Cave
- Mrs S E Sheppard
- D P Sheppard (Stepped down 14 May 2022)
- D Smith
- P R Cooper
- E N Walker
- N J Smith
- S J Ellis

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A revised set of Articles was tabled and approved at the 2021 Annual General Meeting.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Recruitment and appointment of trustees

The democratic arrangements of the Christadelphian Auxiliary Lecturing Society (CALs) subjects the Trustees to an election at least every third year.

On 14 May 2022 Mr D P Sheppard stepped down as a Trustee. He continues to chair one of the committees of the Society.

The Society has reviewed the skill sets required on the committee of Trustees and expects to appoint at least two additional Trustees during 2023.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Induction and training of trustees

All Trustees are already familiar with the aims of the Charity and the methods of working.

All new trustees receive a pack containing:

- The Charity Commission's guide "The Essential Trustee"
- Latest financial statements
- Copies of the memorandum and articles
- A copy of the minutes of the previous meeting of the Management Committee

Organisational structure

In terms of organisation, the UK is divided into 10 CALS Branches, each with its own secretary and treasurer. Each Branch encourages preaching in its area, and also reports to the Management Committee and other Branches by means of minutes of meetings, and by sending representatives to the Annual General Meeting and Conference. In this way the CALS is seen to be accountable to all Christadelphian ecclesias (i.e. church congregations). In addition, there are other committees that fall within the activities of the society. These are the Bible Exhibition, Campaigns, Diary, Solihull Bible Learning Centre and Literature committees.

The Trustees coopt a number of individuals with specific skills to assist the ongoing work of the Society.

Informal relations are maintained with other Christadelphian bodies throughout the world.

Relationships with related parties

Other Christadelphian bodies

Whilst the charity has no formal related parties, close links are maintained with other Christadelphian bodies throughout the world.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk. The charity manages these by keeping sufficient cash reserves to meet planned expenditure.

The charity does not use derivative financial instruments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Christadelphian Auxiliary Lecturing Society (The) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

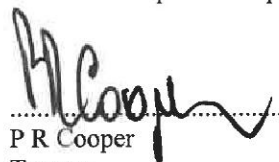
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13 March 2023 and signed on its behalf by:



P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing Society (The) ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of Christadelphian Auxiliary Lecturing Society (The) (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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Christadelphian Auxiliary Lecturing Society (The) 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 requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Since Christadelphian Auxiliary Lecturing Society (The)'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 Institute of Chartered Accountants in England and Wales, 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 Christadelphian Auxiliary Lecturing Society (The) as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christadelphian Auxiliary Lecturing Society (The)

**Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing
Society (The) ('the Company')**



Richard Spencer BA FCA
Institute of Chartered Accountants in England and Wales

Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

13 March 2023

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	31 December 2022 £
Income and Endowments from:				
Donations and legacies	3	256,702	3,970	260,672
Charitable activities	4	41,608	23,288	64,896
Investment income	5	5,371	-	5,371
Total income		<u>303,681</u>	<u>27,258</u>	<u>330,939</u>
Expenditure on:				
Charitable activities	6	<u>(69,480)</u>	<u>(165,046)</u>	<u>(234,526)</u>
Total expenditure		<u>(69,480)</u>	<u>(165,046)</u>	<u>(234,526)</u>
Net income/(expenditure)		234,201	(137,788)	96,413
Transfers between funds		<u>(118,739)</u>	<u>118,739</u>	<u>-</u>
Net movement in funds		115,462	(19,049)	96,413
Reconciliation of funds				
Total funds brought forward		<u>495,433</u>	<u>35,446</u>	<u>530,879</u>
Total funds carried forward	14	<u>610,895</u>	<u>16,397</u>	<u>627,292</u>
	Note	Unrestricted funds £	Restricted funds £	31 December 2021 £
Income and Endowments from:				
Donations and legacies	3	97,194	2,936	100,130
Charitable activities	4	33,375	18,301	51,676
Investment income	5	362	-	362
Total income		<u>130,931</u>	<u>21,237</u>	<u>152,168</u>
Expenditure on:				
Charitable activities	6	<u>(66,181)</u>	<u>(84,108)</u>	<u>(150,289)</u>
Total expenditure		<u>(66,181)</u>	<u>(84,108)</u>	<u>(150,289)</u>
Net income/(expenditure)		64,750	(62,871)	1,879
Transfers between funds		<u>(49,740)</u>	<u>49,740</u>	<u>-</u>
Net movement in funds		15,010	(13,131)	1,879
Reconciliation of funds				
Total funds brought forward		<u>480,423</u>	<u>48,577</u>	<u>529,000</u>
Total funds carried forward	14	<u>495,433</u>	<u>35,446</u>	<u>530,879</u>

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

(Registration number: 00781533)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1	1
Current assets			
Debtors	11	3,613	5,178
Cash at bank and in hand	12	<u>625,628</u>	<u>533,113</u>
		629,241	538,291
Creditors: Amounts falling due within one year	13	<u>(1,950)</u>	<u>(7,413)</u>
Net current assets		<u>627,291</u>	<u>530,878</u>
Net assets		<u>627,292</u>	<u>530,879</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	16,397	35,446
Unrestricted income funds			
Unrestricted funds		<u>610,895</u>	<u>495,433</u>
Total funds	14	<u>627,292</u>	<u>530,879</u>

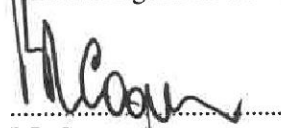
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 13 March 2023 and signed on their behalf by:


.....
P R Cooper
Trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

P.O. Box 10817

Birmingham

West Midlands

B27 6ZR

These financial statements were authorised for issue by the trustees on 13 March 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christadelphian Auxiliary Lecturing Society (The) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

Donations and legacies

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	31 December 2022 £	31 December 2021 £
Donations and legacies;				
Donations from individuals	110,653	3,970	114,623	90,130
Legacies	<u>146,049</u>	<u>-</u>	<u>146,049</u>	<u>10,000</u>
	<u><u>256,702</u></u>	<u><u>3,970</u></u>	<u><u>260,672</u></u>	<u><u>100,130</u></u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2022 £
Literature	1,821	-	1,821
Diaries	23,616	-	23,616
Bible exhibition	1,733	-	1,733
Branch activities	9,127	-	9,127
Bible message calendar	5,311	-	5,311
Campaigns	-	1,096	1,096
Bible learning centre	<u>-</u>	<u>22,192</u>	<u>22,192</u>
	<u><u>41,608</u></u>	<u><u>23,288</u></u>	<u><u>64,896</u></u>

	Unrestricted funds General £	Restricted funds £	31 December 2021 £
Literature	1,526	-	1,526
Diaries	17,918	-	17,918
Bible exhibition	1,932	-	1,932
Branch activities	5,944	-	5,944
Bible message calendar	6,055	-	6,055
Campaigns	-	1,350	1,350
Bible learning centre	<u>-</u>	<u>16,951</u>	<u>16,951</u>
	<u><u>33,375</u></u>	<u><u>18,301</u></u>	<u><u>51,676</u></u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

5 Investment income

	Unrestricted funds General £	funds £
Interest receivable and similar income; Interest receivable on bank deposits	5,371	5,371
Total for 2022	5,371	5,371
Total for 2021	362	362

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2022 £	31 December 2021 £
Other sales	10,733	-	10,733	9,185
Literature	7,127	-	7,127	9,917
Diaries	8,813	-	8,813	11,844
Bible exhibition	165	-	165	4,998
Branch activities	14,609	-	14,609	7,054
Refugee preaching	-	122,709	122,709	50,676
Bible line	-	1,002	1,002	-
Calendars	4,358	-	4,358	3,195
Campaigns	23,675	4,747	28,422	19,523
Bible learning centre	-	35,388	35,388	31,588
Life's big questions	-	1,200	1,200	1,434
	69,480	165,046	234,526	149,414

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

	Unrestricted funds General £	Restricted funds £	31 December 2022 £
Other sales	10,733	-	10,733
Literature	7,127	-	7,127
Diaries	8,813	-	8,813
Bible exhibition	165	-	165
Branch activities	14,609	-	14,609
Refugee preaching	-	122,709	122,709
Bible line	-	1,002	1,002
Calendars	4,358	-	4,358
Campaigns	23,675	4,747	28,422
Bible learning centre	-	35,388	35,388
Life's big questions	-	1,200	1,200
	<u>69,480</u>	<u>165,046</u>	<u>234,526</u>
	<u>69,480</u>	<u>165,046</u>	<u>234,526</u>
	Unrestricted funds General £	Restricted funds £	31 December 2021 £
Other sales	9,185	-	9,185
Literature	9,917	-	9,917
Diaries	11,844	-	11,844
Bible exhibition	4,998	-	4,998
Branch activities	7,054	-	7,054
Refugee preaching	-	50,676	50,676
Calendars	3,195	-	3,195
Campaigns	19,113	410	19,523
Bible learning centre	-	31,588	31,588
Life's big questions	-	1,434	1,434
	<u>65,306</u>	<u>84,108</u>	<u>149,414</u>
	<u>65,306</u>	<u>84,108</u>	<u>149,414</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

	Activity undertaken directly £	31 December 2022 £
Other sales	10,733	10,733
Literature	7,127	7,127
Diaries	8,813	8,813
Bible exhibition	165	165
Branch activities	14,609	14,609
Refugee preaching	122,709	122,709
Bible Line	1,002	1,002
Calendars	4,358	4,358
Campaigns	28,422	28,422
Bible learning centre	35,388	35,388
Life's big questions	1,200	1,200
	234,526	234,526
	Activity undertaken directly £	31 December 2021 £
Other sales	9,185	9,185
Literature	9,917	9,917
Diaries	11,844	11,844
Bible exhibition	4,998	4,998
Branch activities	7,054	7,054
Refugee preaching	50,676	50,676
Calendars	3,195	3,195
Campaigns	19,523	19,523
Bible learning centre	31,588	31,588
Life's big questions	1,434	1,434
	149,414	149,414

£69,480 (2021 - £65,306) of the above expenditure was attributable to unrestricted funds and £165,046 (2021 - £84,108) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £Nil (2021 - £875) which relate directly to charitable activities. See note 7 for further details.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	funds £
Total for 2022	-	-
Total for 2021	875	875

The governance costs are included in the total expenditure on charitable activities as shown on the Statement of Financial Activities on page 10.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 January 2022	<u>24,886</u>	<u>24,886</u>
At 31 December 2022	<u>24,886</u>	<u>24,886</u>
Depreciation		
At 1 January 2022	<u>24,885</u>	<u>24,885</u>
At 31 December 2022	<u>24,885</u>	<u>24,885</u>
Net book value		
At 31 December 2022	<u>1</u>	<u>1</u>
At 31 December 2021	<u>1</u>	<u>1</u>

11 Debtors

	2022 £	2021 £
Trade debtors	1,190	1,585
VAT recoverable	486	3,593
Other debtors	<u>1,937</u>	<u>-</u>
	<u>3,613</u>	<u>5,178</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>625,628</u>	<u>533,113</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,950	4,560
Other taxation and social security	<u>-</u>	<u>2,853</u>
	<u>1,950</u>	<u>7,413</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

14 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General fund	462,669	292,821	(54,706)	(129,060)	571,724
<i>Other</i>					
Branch fund	20,331	9,127	(14,609)	10,321	25,170
Bible exhibition fund	12,433	1,733	(165)	-	14,001
	<u>32,764</u>	<u>10,860</u>	<u>(14,774)</u>	<u>10,321</u>	<u>39,171</u>
Total unrestricted funds	<u>495,433</u>	<u>303,681</u>	<u>(69,480)</u>	<u>(118,739)</u>	<u>610,895</u>
Restricted funds					
Bible learning centres	19,791	22,192	(35,388)	-	6,595
Campaigns committee	9,749	1,096	(4,747)	-	6,098
Life's Big Questions	3,850	-	(1,200)	-	2,650
Bible line	2,056	-	(1,002)	-	1,054
Persian preaching	-	3,970	(122,709)	118,739	-
	<u>35,446</u>	<u>27,258</u>	<u>(165,046)</u>	<u>118,739</u>	<u>16,397</u>
Total restricted funds	<u>35,446</u>	<u>27,258</u>	<u>(165,046)</u>	<u>118,739</u>	<u>16,397</u>
Total funds	<u>530,879</u>	<u>330,939</u>	<u>(234,526)</u>	<u>-</u>	<u>627,292</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General fund	442,093	123,055	(54,129)	(48,350)	462,669
<i>Other</i>					
Branch fund	22,831	5,944	(7,054)	(1,390)	20,331
Bible exhibition fund	15,499	1,932	(4,998)	-	12,433
	<u>38,330</u>	<u>7,876</u>	<u>(12,052)</u>	<u>(1,390)</u>	<u>32,764</u>
Total unrestricted funds	<u>480,423</u>	<u>130,931</u>	<u>(66,181)</u>	<u>(49,740)</u>	<u>495,433</u>
Restricted					
Bible learning centres	34,428	16,951	(31,588)	-	19,791
Campaigns committee	6,809	1,350	(410)	2,000	9,749
Life's Big Questions	5,284	-	(1,434)	-	3,850
Bible line	2,056	-	-	-	2,056
Persian preaching	-	2,936	(50,676)	47,740	-
Total restricted funds	<u>48,577</u>	<u>21,237</u>	<u>(84,108)</u>	<u>49,740</u>	<u>35,446</u>
Total funds	<u>529,000</u>	<u>152,168</u>	<u>(150,289)</u>	<u>-</u>	<u>530,879</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

The charity has five restricted funds:

Bible Learning Centre

This relates to the operation of a Bible Learning Centre in Solihull.

Campaigns Committee

This relates to campaigns administration fund, campaigners' accommodation and food expenses fund and campaigners' benevolent fund.

Life's Big Questions

This relates to funds resulting from an appeal to meet the costs of servicing website generated enquiries from outside of the UK.

Bible line

This relates to the operation of a telephone messaging service.

Refugee preaching

This relates to the cost of preaching to mainly assylum seekers arriving in the UK from Iran.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	573,673	39,171	16,397	629,241
Current liabilities	(1,950)	-	-	(1,950)
Total net assets	571,724	39,171	16,397	627,292
	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	470,081	32,764	35,446	538,291
Current liabilities	(7,413)	-	-	(7,413)
Total net assets	462,669	32,764	35,446	530,879

THE CRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales - Charity number 248979

Accounts

Company registration number: 00781533

Charity registration number: 248979

Christadelphian Auxiliary Lecturing Society (The)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Buckler Spencer Limited
Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

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Christadelphian Auxiliary Lecturing Society (The)

Reference and Administrative Details

Trustees	S J Ashton L J Cave Mrs S E Sheppard D P Sheppard D Smith P R Cooper E N Walker N J Smith S J Ellis
Charity Registration Number	248979 (England and Wales)
Company Registration Number	00781533
Registered Office	The charity is incorporated in England and Wales. P.O. Box 10817 Birmingham West Midlands B27 6ZR
OSCR Registered Number	SC045786 (Scotland)
Independent Examiner	Buckler Spencer Limited Old Police Station Church Street Swadlincote Derbyshire DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)
Strategic Report for the Year Ended 31 December 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The Society retains all of its investments as cash deposits. This enables the Society to have ready access to funds as and when the need arises. The Society's policy on reserves is to build up reserves to enable major preaching campaigns to be undertaken. A minimum of six months operating expenditure is held in reserves.

Principal funding sources

The principal funding resources are the sales of the Charity's publications, donations from Christadelphian organisations and individuals and legacies.

During the past year, income from Christadelphian organisations and individuals accounted for 66% (2020 - 60%) of total income. Miscellaneous income accounted for the remaining 34% (2020 - 40%).

The strategic report was approved by the trustees of the charity on 14 March 2022 and signed on its behalf by:


.....
P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The objectives, purpose and functions of the Society are to promote the Faith of the Christadelphians within the UK and to provide support for individual Christadelphian congregations and individuals to preach and teach the Christadelphian Faith worldwide.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Objectives, strategies and activities

The Society has again been very active within the constraints permitted by the Government Covid-19 regulations. Most of the preaching work has been online, but some face-to-face activities did take place when permitted by the regulations. The main Bible Exhibition only had one outing, but there is a virtual version available online. The smaller "The Bible Today" exhibition was unused. The Bible Learning Centre was open for most of the year, but courses continued using Zoom even when it was closed. The preaching work to the Iranian and other asylum seekers continued at pace, mainly online.

Leaflets were supplied and items such as booklets, DVDs, etc were also sold. We continue to receive good numbers of initial requests for literature and secondary requests from those receiving the literature. Several new contacts requested correspondence courses.

We continue to produce the CALS Diary, which contains a vast amount of information about the Christadelphian Brotherhood world-wide. We produce a page per month Bible Message Calendar each year, which is supplied to the Christadelphian community world-wide for preaching purposes.

The CALS Depot in Birmingham continued to service all requests for literature, CDs, DVDs etc. It is operated from premises owned by the Christadelphian Magazine and Publishing Association and is administered by staff working for and employed by that organisation.

The Society conducts Bible Campaigns and Bible Exhibitions throughout the UK. These are designed to introduce the Christadelphian Faith to the public and to stimulate interest in the Scriptures. As noted above these were restricted during 2021. In 2020 an online campaign commenced in May and it continues into 2022. It was launched under the banner "gospel online" and it has its own website and makes extensive use of social media. Short presentations are added weekly and feedback/discussion is encouraged.

During 2021, the society has continued to develop its existing online platforms, its main website www.thechristadelphians.org.uk, "Understand your Bible", "Life's Big Questions" and "Evidence – you decide".

During 2021, interest in the gospel message from Iranian asylum seekers has continued. The Society has purchased Bibles in Farsi, arranged courses for these Persians and arranged the translation of various leaflets and books from English to Farsi. To date over 1,400 baptisms have taken place and there are over 1,500 further preaching contacts. The work continues in 2022.

In 2021 the Society has commenced work on preparing a social media strategy. This work will continue during 2022.

The Society has continued an ongoing review of its activities and processes in order to improve the efficiency and performance of the organisation. At each Trustees meeting, several of the charity governance questions were considered from the list produced by the Charities Commission. All fifteen questions have now been considered. Other governance matters will be considered in 2022 before the fifteen questions are revisited. As part of the review of the Society's reserves, funds have been spread across several banking institutions.

All of the information about our activities is available from our free catalogue, and is also given in brief in the front part of our CALS Diary. Details of Branch activities and the work of each section of the CALS are published in full in the Annual Report and Accounts.

We are most grateful to our Heavenly Father for abundantly blessing our work this year and pray for His guidance in the days remaining.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Public benefit

The preaching carried out is for the benefit of all the public who are invited and encouraged to learn the faith of the Bible in the same way as Christ's original followers spread the Gospel message to all who would listen.

The trustees, in making decisions about our activities and the ways our funds are expended, have due regard to these objectives and the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	S J Ashton
	L J Cave
	Mrs S E Sheppard
	D P Sheppard
	D Smith
	P R Cooper
	E N Walker
	N J Smith
	S J Ellis (appointed 23 December 2021)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A revised set of Articles was tabled and approved at the 2021 Annual General Meeting.

Recruitment and appointment of trustees

The democratic arrangements of the Christadelphian Auxiliary Lecturing Society (CALs) subjects the Trustees to an election at least every third year.

On 23 December 2021 Mr SJ Ellis was appointed a Trustee.

The society has reviewed the skill sets required on the committee of Trustees and will be looking to recruit at least one additional Trustee during 2022.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Induction and training of trustees

All Trustees are already familiar with the aims of the Charity and the methods of working.

All new trustees receive a pack containing:

- The Charity Commission's guide "The Essential Trustee"
- Latest financial statements
- Copies of the memorandum and articles
- A copy of the minutes of the previous meeting of the Management Committee

Organisational structure

In terms of organisation, the UK is divided into 10 CALS Branches, each with its own secretary and treasurer. Each Branch encourages preaching in its area, and also reports to the Management Committee and other Branches by means of minutes of meetings, and by sending representatives to the Annual General Meeting and Conference. In this way the CALS is seen to be accountable to all Christadelphian ecclesias (i.e. church congregations). In addition, there are other committees that fall within the activities of the society. These are the Bible Exhibition, Campaigns, Diary, Solihull Bible Learning Centre and Literature committees.

Informal relations are maintained with other Christadelphian bodies throughout the world.

Relationships with related parties

Other Christadelphian bodies

Whilst the charity has no formal related parties, close links are maintained with other Christadelphian bodies throughout the world.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk. The charity manages these by keeping sufficient cash reserves to meet planned expenditure. Given the level of cash reserves, the Society is well placed to withstand any ongoing impact of the coronavirus outbreak.

The charity does not use derivative financial instruments.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Christadelphian Auxiliary Lecturing Society (The) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 14 March 2022 and signed on its behalf by:



P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing Society (The) ("the Company")

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

Responsibilities and basis of report

As the charity's trustees of Christadelphian Auxiliary Lecturing Society (The) (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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Christadelphian Auxiliary Lecturing Society (The) 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 requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, 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 Christadelphian Auxiliary Lecturing Society (The) as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christadelphian Auxiliary Lecturing Society (The)

**Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing
Society (The) ("the Company")**



Richard Spencer BA FCA
Institute of Chartered Accountants in England and Wales

Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Date: 14/03/2022

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	31 December 2021 £
Income and Endowments from:				
Donations and legacies	3	97,194	2,936	100,130
Charitable activities	4	33,375	18,301	51,676
Investment income	5	362	-	362
Total income		<u>130,931</u>	<u>21,237</u>	<u>152,168</u>
Expenditure on:				
Charitable activities	6	<u>(66,181)</u>	<u>(84,108)</u>	<u>(150,289)</u>
Total expenditure		<u>(66,181)</u>	<u>(84,108)</u>	<u>(150,289)</u>
Net income/(expenditure)		64,750	(62,871)	1,879
Transfers between funds		<u>(49,740)</u>	<u>49,740</u>	<u>-</u>
Net movement in funds		15,010	(13,131)	1,879
Reconciliation of funds				
Total funds brought forward		<u>480,423</u>	<u>48,577</u>	<u>529,000</u>
Total funds carried forward	14	<u>495,433</u>	<u>35,446</u>	<u>530,879</u>
	Note	Unrestricted funds £	Restricted funds £	31 December 2020 £
Income and Endowments from:				
Donations and legacies	3	79,105	4,968	84,073
Charitable activities	4	30,561	24,362	54,923
Investment income	5	406	-	406
Total income		<u>110,072</u>	<u>29,330</u>	<u>139,402</u>
Expenditure on:				
Charitable activities	6	<u>(75,908)</u>	<u>(93,434)</u>	<u>(169,342)</u>
Total expenditure		<u>(75,908)</u>	<u>(93,434)</u>	<u>(169,342)</u>
Net income/(expenditure)		34,164	(64,104)	(29,940)
Transfers between funds		<u>(52,937)</u>	<u>52,937</u>	<u>-</u>
Net movement in funds		(18,773)	(11,167)	(29,940)
Reconciliation of funds				
Total funds brought forward		<u>499,199</u>	<u>59,741</u>	<u>558,940</u>
Total funds carried forward	14	<u>480,426</u>	<u>48,574</u>	<u>529,000</u>

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

(Registration number: 00781533)
Balance Sheet as at 31 December 2021

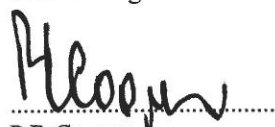
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	1	1
Current assets			
Debtors	11	5,178	7,732
Cash at bank and in hand	12	<u>533,113</u>	<u>541,418</u>
		538,291	549,150
Creditors: Amounts falling due within one year	13	<u>(7,413)</u>	<u>(20,151)</u>
Net current assets		<u>530,878</u>	<u>528,999</u>
Net assets		<u><u>530,879</u></u>	<u><u>529,000</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	35,443	48,574
Unrestricted income funds			
Unrestricted funds		<u>495,436</u>	<u>480,426</u>
Total funds	14	<u><u>530,879</u></u>	<u><u>529,000</u></u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 14 March 2022 and signed on their behalf by:


.....
P R Cooper
Trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

P.O. Box 10817
Birmingham
West Midlands
B27 6ZR

These financial statements were authorised for issue by the trustees on 14 March 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christadelphian Auxiliary Lecturing Society (The) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	31 December 2021 £	31 December 2020 £
Donations and legacies;				
Donations from individuals	87,194	2,936	90,130	84,073
Legacies	10,000	-	10,000	-
	<u>97,194</u>	<u>2,936</u>	<u>100,130</u>	<u>84,073</u>

The unrestricted donations in 2021 include £21,262 (2020 - £Nil) following the disposal of ecclesial properties. The disposal proceeds were split between various charities.

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2021 £
Literature	1,526	-	1,526
Diaries	17,918	-	17,918
Bible exhibition	1,932	-	1,932
Branch activities	5,944	-	5,944
Bible message calendar	6,055	-	6,055
Campaigns	-	1,350	1,350
Bible learning centre	-	16,951	16,951
	<u>33,375</u>	<u>18,301</u>	<u>51,676</u>
	Unrestricted funds General £	Restricted funds £	31 December 2020 £
Literature	2,262	-	2,262
Diaries	16,964	-	16,964
Bible exhibition	2,158	-	2,158
Branch activities	4,884	-	4,884
Bible message calendar	4,293	-	4,293
Campaigns	-	825	825
Bible learning centre	-	23,537	23,537
	<u>30,561</u>	<u>24,362</u>	<u>54,923</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Investment income

	Unrestricted funds General £	funds £
Interest receivable and similar income; Interest receivable on bank deposits	362	362
Total for 2021	362	362
Total for 2020	406	406

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2021 £	31 December 2020 £
Other sales	9,185	9,786	18,971	31,903
Literature	9,917	-	9,917	8,155
Diaries	11,844	-	11,844	18,587
Bible exhibition	4,998	-	4,998	3,741
Branch activities	7,054	40,890	47,944	44,882
Bible line	-	-	-	2,000
Calendars	3,195	-	3,195	4,325
Campaigns	19,113	410	19,523	23,237
Bible learning centre	-	31,588	31,588	30,579
Life's big questions	-	1,434	1,434	1,302
	65,306	84,108	149,414	168,711

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Restricted funds £	31 December 2021 £
Other sales	9,185	9,786	18,971
Literature	9,917	-	9,917
Diaries	11,844	-	11,844
Bible exhibition	4,998	-	4,998
Branch activities	7,054	40,890	47,944
Calendars	3,195	-	3,195
Campaigns	19,113	410	19,523
Bible learning centre	-	31,588	31,588
Life's big questions	-	1,434	1,434
	<u>65,306</u>	<u>84,108</u>	<u>149,414</u>
	Unrestricted funds General £	Restricted funds £	31 December 2020 £
Other sales	13,786	18,117	31,903
Literature	8,155	-	8,155
Diaries	18,587	-	18,587
Bible exhibition	3,741	-	3,741
Branch activities	5,094	39,788	44,882
Bible line	-	2,000	2,000
Calendars	4,325	-	4,325
Campaigns	21,589	1,648	23,237
Bible learning centre	-	30,579	30,579
Life's big questions	-	1,302	1,302
	<u>75,277</u>	<u>93,434</u>	<u>168,711</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

	Activity undertaken directly £	31 December 2021 £
Other sales	18,971	18,971
Literature	9,917	9,917
Diaries	11,844	11,844
Bible exhibition	4,998	4,998
Branch activities	47,944	47,944
Calendars	3,195	3,195
Campaigns	19,523	19,523
Bible learning centre	31,588	31,588
Life's big questions	1,434	1,434
	149,414	149,414
	Activity undertaken directly £	31 December 2020 £
Other sales	31,903	31,903
Literature	8,155	8,155
Diaries	18,587	18,587
Bible exhibition	3,441	3,441
Mini Bible exhibition	300	300
Branch activities	44,882	44,882
Bible Line	2,000	2,000
Calendars	4,325	4,325
Campaigns	23,237	23,237
Bible learning centre	30,579	30,579
Life's big questions	1,302	1,302
	168,711	168,711

£65,306 (2020 - £75,277) of the above expenditure was attributable to unrestricted funds and £84,108 (2020 - £93,434) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £875 (2020 - £631) which relate directly to charitable activities. See note 7 for further details.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	funds £
Legal fees	875	875
Total for 2021	<u>875</u>	<u>875</u>
Total for 2020	<u>631</u>	<u>631</u>

The governance costs are included in the total expenditure on charitable activities as shown on the Statement of Financial Activities on page 10.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 January 2021	<u>24,886</u>	<u>24,886</u>
At 31 December 2021	<u>24,886</u>	<u>24,886</u>
Depreciation		
At 1 January 2021	<u>24,885</u>	<u>24,885</u>
At 31 December 2021	<u>24,885</u>	<u>24,885</u>
Net book value		
At 31 December 2021	<u>1</u>	<u>1</u>
At 31 December 2020	<u>1</u>	<u>1</u>

On 9 July 2021 Nelson Christadelphian Ecclesia kindly gifted a 25% share of their property at 53 Bradley Hall Road Nelson BB9 8HF to the Society for no consideration. On 29 July 2021 the property was sold and the Society's share of the proceeds amounted to £16,262, which is included in donations.

11 Debtors

	2021	2020
	£	£
Trade debtors	1,585	1,400
VAT recoverable	<u>3,593</u>	<u>6,332</u>
	<u>5,178</u>	<u>7,732</u>

12 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	<u>533,113</u>	<u>541,418</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,560	20,151
Other taxation and social security	<u>2,853</u>	<u>-</u>
	<u>7,413</u>	<u>20,151</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General fund	442,093	123,055	(54,129)	(48,350)	462,669
<i>Other</i>					
Branch fund	22,834	5,944	(7,054)	(1,390)	20,334
Bible exhibition fund	15,499	1,932	(4,998)	-	12,433
	<u>38,333</u>	<u>7,876</u>	<u>(12,052)</u>	<u>(1,390)</u>	<u>32,767</u>
Total unrestricted funds	<u>480,426</u>	<u>130,931</u>	<u>(66,181)</u>	<u>(49,740)</u>	<u>495,436</u>
Restricted funds					
Bible learning centres	34,428	16,951	(31,588)	-	19,791
Campaigns committee	6,809	1,350	(410)	2,000	9,749
Life's Big Questions	5,284	-	(1,434)	-	3,850
Bible line	2,053	-	-	-	2,053
Persian preaching	-	2,936	(50,676)	47,740	-
	<u>48,574</u>	<u>21,237</u>	<u>(84,108)</u>	<u>49,740</u>	<u>35,443</u>
Total restricted funds	<u>48,574</u>	<u>21,237</u>	<u>(84,108)</u>	<u>49,740</u>	<u>35,443</u>
Total funds	<u>529,000</u>	<u>152,168</u>	<u>(150,289)</u>	<u>-</u>	<u>530,879</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General fund	452,410	103,030	(67,373)	(45,974)	442,093
<i>Other</i>					
Branch fund	30,031	4,884	(5,094)	(6,987)	22,834
Bible exhibition fund	16,758	2,158	(3,441)	24	15,499
	<u>46,789</u>	<u>7,042</u>	<u>(8,535)</u>	<u>(6,963)</u>	<u>38,333</u>
Total unrestricted funds	<u>499,199</u>	<u>110,072</u>	<u>(75,908)</u>	<u>(52,937)</u>	<u>480,426</u>
Restricted					
Bible learning centres	41,470	23,537	(30,579)	-	34,428
Campaigns committee	7,632	825	(1,648)	-	6,809
Life's Big Questions	6,586	-	(1,302)	-	5,284
Bible line	4,053	-	(2,000)	-	2,053
Persian preaching	-	4,968	(57,905)	52,937	-
Total restricted funds	<u>59,741</u>	<u>29,330</u>	<u>(93,434)</u>	<u>52,937</u>	<u>48,574</u>
Total funds	<u>558,940</u>	<u>139,402</u>	<u>(169,342)</u>	<u>-</u>	<u>529,000</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2021

The specific purposes for which the funds are to be applied are as follows:

The charity has five restricted funds:

Bible Learning Centre

This relates to the operation of a Bible Learning Centre in Solihull.

Campaigns Committee

This relates to campaigns administration fund, campaigners' accommodation and food expenses fund and campaigners' benevolent fund.

Life's Big Questions

This relates to funds resulting from an appeal to meet the costs of servicing website generated enquiries from outside of the UK.

Bible line

This relates to the operation of a telephone messaging service.

Persian preaching

This relates to the cost of preaching to mainly assylum seekers arriving in the UK from Iran.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	470,080	32,768	35,443	538,291
Current liabilities	(7,413)	-	-	(7,413)
Total net assets	462,668	32,768	35,443	530,879

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	462,243	38,333	48,574	549,150
Current liabilities	(20,151)	-	-	(20,151)
Total net assets	442,093	38,333	48,574	529,000

16 Non-adjusting events after the financial period

On 3 March 2022, The Society received a very kind and generous legacy amounting to £146,000.

THE CRISTADELPHIAN AUXILIARY LECTURING SOCIETY

England & Wales - Charity number 248979

Accounts

Company registration number: 00781533

Charity registration number: 248979

Christadelphian Auxiliary Lecturing Society (The)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Buckler Spencer Limited
Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)

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Christadelphian Auxiliary Lecturing Society (The)

Reference and Administrative Details

Trustees	S J Ashton L J Cave Mrs S E Sheppard D P Sheppard D Smith P R Cooper E N Walker N J Smith
Principal Office	P.O. Box 10817 Birmingham West Midlands B27 6ZR The charity is incorporated in England and Wales.
Company Registration Number	00781533
Charity Registration Number	248979 (England and Wales)
OSCR Registered Number	SC045786 (Scotland)
Independent Examiner	Buckler Spencer Limited Old Police Station Church Street Swadlincote Derbyshire DE11 8LN

Christadelphian Auxiliary Lecturing Society (The)
Strategic Report for the Year Ended 31 December 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2020, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

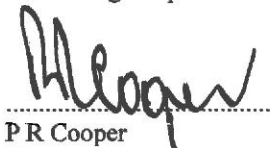
The Society retains all of its investments as cash deposits. This enables the Society to have ready access to funds as and when the need arises. The Society's policy on reserves is to build up reserves to enable major preaching campaigns to be undertaken. A minimum of six months operating expenditure is held in reserves.

Principal funding sources

The principal funding resources are the sales of the Charity's publications, donations from Christadelphian organisations and individuals and legacies.

During the past year, income from Christadelphian organisations and individuals accounted for 60% (2019 - 61%) of total income. Miscellaneous income accounted for the remaining 40% (2019 - 39%).

The strategic report was approved by the trustees of the charity on 8 March 2021 and signed on its behalf by:



P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Trustees

S J Ashton

R Bezant (Resigned 1 April 2020)

D M Coleman (Fell asleep in Christ 27 June 2020)

L J Cave

Mrs S E Sheppard

D P Sheppard

D Smith

P R Cooper

E N Walker (appointed 18 December 2020)

N J Smith (appointed 14 September 2020)

Objectives and activities

Objects and aims

The objectives, purpose and functions of the Society are to promote the Faith of the Christadelphians within the UK and to provide support for individual Christadelphian congregations and individuals to preach and teach the Christadelphian Faith worldwide.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Objectives, strategies and activities

The Society has again been very active within the constraints permitted by the Government Covid-19 regulations. Most of the preaching work has been online, but some face-to-face activities did take place at the beginning of the year and in the summer. The main Bible Exhibition only had one outing, but there is a virtual version available online. The smaller "The Bible Today" exhibition was unused. The Bible Learning Centre was able to open for 35 weeks, but courses continued using Zoom even when it was closed. The preaching work to the Iranian and other asylum seekers continued at pace, mainly online.

Leaflets were supplied and items such as booklets, DVDs, etc were also sold. We continue to receive good numbers of initial requests for literature and secondary requests from those receiving the literature. Several new contacts requested correspondence courses.

We continue to produce the CALS Diary, which contains a vast amount of information about the Christadelphian Brotherhood world-wide. We produce a page per month Bible Message Calendar each year, which is supplied to the Christadelphian community world-wide for preaching purposes.

The CALS Depot in Birmingham continued to service all requests for literature, CDs, DVDs etc. It is operated from premises owned by the Christadelphian Magazine and Publishing Association and is administered by staff working for and employed by that organisation.

The Society conducts Bible Campaigns and Bible Exhibitions throughout the UK. These are designed to introduce the Christadelphian Faith to the public and to stimulate interest in the Scriptures. As noted above these were restricted during 2020. In 2020 an online campaign commenced in May and it continues into 2021. It was launched under the banner "gospel online" and it has its own website and makes extensive use of social media. Short presentations are added weekly and feedback/discussion is encouraged.

During 2020, the society has continued to develop its existing online platforms, its main website www.thechristadelphians.org.uk, "Understand your Bible", "Life's Big Questions" and "Evidence – you decide".

During 2020, interest in the gospel message from Iranian asylum seekers has continued. The Society has purchased Bibles in Farsi, arranged courses for these Persians and arranged the translation of various leaflets and books from English to Farsi. To date almost 1,000 baptisms have taken place and there are over 1,500 further preaching contacts. The work continues in 2021.

The Society has continued an ongoing review of its activities and processes in order to improve the efficiency and performance of the organisation. At each Trustees meeting, three charity governance questions are considered from the list produced by the Charities Commission.

All of the information about our activities is available from our free catalogue, and is also given in brief in the front part of our CALS Diary. Details of Branch activities and the work of each section of the CALS are published in full in the Annual Report and Accounts.

We are most grateful to our Heavenly Father for abundantly blessing our work this year and pray for His guidance in the days remaining.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Public benefit

The preaching carried out is for the benefit of all the public who are invited and encouraged to learn the faith of the Bible in the same way as Christ's original followers spread the Gospel message to all who would listen.

The trustees, in making decisions about our activities and the ways our funds are expended, have due regard to these objectives and the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A revised set of Articles will be tabled at the 2021 Annual General Meeting.

Recruitment and appointment of trustees

The democratic arrangements of the Christadelphian Auxiliary Lecturing Society (CALs) subjects the Trustees to an election at least every third year.

During the year the CALs lost the services of two long-standing trustees, who have devoted many years of faithful service to our work, for which the society is very grateful. Mr R Bezant resigned in April after 15 years, most of the period he acted as Treasurer. Mr D M Coleman fell asleep in Christ in June. He had served the society for over 25 years.

The society has reviewed the skill sets required on the committee of Trustees and will be looking to recruit additional Trustees during 2021.

Christadelphian Auxiliary Lecturing Society (The)

Trustees' Report

Induction and training of trustees

All Trustees are already familiar with the aims of the Charity and the methods of working.

All new trustees receive a pack containing:

- The Charity Commission's guide "The Essential Trustee"
- Latest financial statements
- Copies of the memorandum and articles
- A copy of the minutes of the previous meeting of the Management Committee

Organisational structure

In terms of organisation, the UK is divided into 10 CALS Branches, each with its own secretary and treasurer. Each Branch encourages preaching in its area, and also reports to the Management Committee and other Branches by means of minutes of meetings, and by sending representatives to the Annual General Meeting and Conference. In this way the CALS is seen to be accountable to all Christadelphian ecclesias (i.e. church congregations). In addition, there are other committees that fall within the activities of the society. These are the Bible Exhibition, Campaigns, Diary, Solihull Bible Learning Centre and Literature committees.

Informal relations are maintained with other Christadelphian bodies throughout the world.

Relationships with related parties

Other Christadelphian bodies

Whilst the charity has no formal related parties, close links are maintained with other Christadelphian bodies throughout the world.

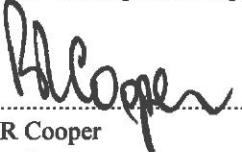
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk. The charity manages these by keeping sufficient cash reserves to meet planned expenditure. Given the level of cash reserves, the Society is well placed to withstand any prolonged impact of the coronavirus outbreak.

The charity does not use derivative financial instruments.

The annual report was approved by the trustees of the charity on 8 March 2021 and signed on its behalf by:



.....
P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Statement of Trustees' Responsibilities

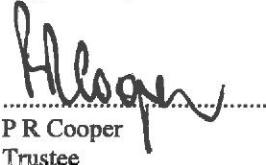
The trustees (who are also the directors of Christadelphian Auxiliary Lecturing Society (The) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8 March 2021 and signed on its behalf by:


.....
P R Cooper
Trustee

Christadelphian Auxiliary Lecturing Society (The)

Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing Society (The)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Christadelphian Auxiliary Lecturing Society (The) (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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Christadelphian Auxiliary Lecturing Society (The) 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 requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, 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 Christadelphian Auxiliary Lecturing Society (The) as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christadelphian Auxiliary Lecturing Society (The)

**Independent Examiner's Report to the trustees of Christadelphian Auxiliary Lecturing
Society (The)**

A handwritten signature in black ink, appearing to read 'RSE', followed by a long horizontal line extending to the right.

.....
Richard Spencer BA FCA
Institute of Chartered Accountants in England and Wales

Old Police Station
Church Street
Swadlincote
Derbyshire
DE11 8LN

8 March 2021

Christadelphian Auxiliary Lecturing Society (The)

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	31 December 2020 £
Income and Endowments from:				
Donations and legacies	3	79,105	4,968	84,073
Charitable activities	4	30,561	24,362	54,923
Investment income	5	406	-	406
Total income		<u>110,072</u>	<u>29,330</u>	<u>139,402</u>
Expenditure on:				
Charitable activities	6	(75,908)	(93,434)	(169,342)
Total expenditure		<u>(75,908)</u>	<u>(93,434)</u>	<u>(169,342)</u>
Net income/(expenditure)		34,164	(64,104)	(29,940)
Transfers between funds		(52,937)	52,937	-
Net movement in funds		(18,773)	(11,167)	(29,940)
Reconciliation of funds				
Total funds brought forward		499,199	59,741	558,940
Total funds carried forward	14	<u>480,426</u>	<u>48,574</u>	<u>529,000</u>
	Note	Unrestricted funds £	Restricted funds £	31 December 2019 £
Income and Endowments from:				
Donations and legacies	3	146,160	2,101	148,261
Charitable activities	4	38,789	54,842	93,631
Investment income	5	789	-	789
Total income		<u>185,738</u>	<u>56,943</u>	<u>242,681</u>
Expenditure on:				
Charitable activities	6	(112,989)	(86,551)	(199,540)
Total expenditure		<u>(112,989)</u>	<u>(86,551)</u>	<u>(199,540)</u>
Net income/(expenditure)		72,749	(29,608)	43,141
Transfers between funds		(49,086)	49,086	-
Net movement in funds		23,663	19,478	43,141
Reconciliation of funds				
Total funds brought forward		475,536	40,263	515,799
Total funds carried forward	14	<u>499,199</u>	<u>59,741</u>	<u>558,940</u>

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**Statement of Financial Activities for the Year Ended 31 December 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 14.

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

**(Registration number: 00781533)
Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	1	1
Current assets			
Debtors	11	7,732	5,761
Cash at bank and in hand	12	<u>541,418</u>	<u>575,080</u>
		549,150	580,841
Creditors: Amounts falling due within one year	13	<u>(20,151)</u>	<u>(21,902)</u>
Net current assets		<u>528,999</u>	<u>558,939</u>
Net assets		<u>529,000</u>	<u>558,940</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	48,574	59,741
Unrestricted income funds			
Unrestricted funds		<u>480,426</u>	<u>499,199</u>
Total funds	14	<u>529,000</u>	<u>558,940</u>

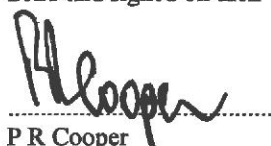
For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 8 March 2021 and signed on their behalf by:



P R Cooper
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

P.O. Box 10817

Birmingham

West Midlands

B27 6ZR

These financial statements were authorised for issue by the trustees on 8 March 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Christadelphian Auxiliary Lecturing Society (The) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	31 December 2020 £	31 December 2019 £
Donations and legacies;				
Donations from individuals	79,105	4,968	84,073	87,515
Legacies	-	-	-	60,746
	<u>79,105</u>	<u>4,968</u>	<u>84,073</u>	<u>148,261</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2020 £
Literature	2,262	-	2,262
Diaries	16,964	-	16,964
Bible exhibition	2,158	-	2,158
Branch activities	4,884	-	4,884
Bible message calendar	4,293	-	4,293
Campaigns	-	825	825
Bible learning centre	-	23,537	23,537
	<u>30,561</u>	<u>24,362</u>	<u>54,923</u>

	Unrestricted funds General £	Restricted funds £	31 December 2019 £
Literature	5,461	-	5,461
Diaries	18,317	-	18,317
Bible exhibition	2,507	-	2,507
Branch activities	8,006	-	8,006
Bible message calendar	3,998	-	3,998
Campaigns	-	1,413	1,413
Bible learning centre	-	50,929	50,929
From above appeal	500	-	500
Bible Line	-	2,500	2,500
	<u>38,789</u>	<u>54,842</u>	<u>93,631</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Investment income

	Unrestricted funds General £	funds £
Interest receivable and similar income; Interest receivable on bank deposits	406	406
Total for 2020	406	406
Total for 2019	789	789

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	31 December 2020 £	31 December 2019 £
Other sales	13,786	18,117	31,903	25,102
Literature	8,155	-	8,155	10,610
Diaries	18,587	-	18,587	22,685
Bible exhibition	3,741	-	3,741	7,925
Branch activities	5,094	39,788	44,882	57,254
Bible line	-	2,000	2,000	2,570
Calendars	4,325	-	4,325	2,616
Campaigns	21,589	1,648	23,237	23,186
Bible learning centre	-	30,579	30,579	37,233
From above	-	-	-	1,088
Evidences appeal	-	-	-	484
Life's big questions	-	1,302	1,302	4,787
Understand your Bible	-	-	-	4,000
	75,277	93,434	168,711	199,540

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds General £	Restricted funds £	31 December 2020 £
Other sales	13,786	18,117	31,903
Literature	8,155	-	8,155
Diaries	18,587	-	18,587
Bible exhibition	3,741	-	3,741
Branch activities	5,094	39,788	44,882
Bible line	-	2,000	2,000
Calendars	4,325	-	4,325
Campaigns	21,589	1,648	23,237
Bible learning centre	-	30,579	30,579
Life's big questions	-	1,302	1,302
	<u>75,277</u>	<u>93,434</u>	<u>168,711</u>
	Unrestricted funds General £	Restricted funds £	31 December 2019 £
Other sales	14,331	10,771	25,102
Literature	10,610	-	10,610
Diaries	22,685	-	22,685
Bible exhibition	7,925	-	7,925
Branch activities	27,401	29,853	57,254
Bible line	-	2,570	2,570
Calendars	2,616	-	2,616
Campaigns	18,489	4,697	23,186
Bible learning centre	-	37,233	37,233
From above	1,088	-	1,088
Evidences appeal	484	-	484
Life's big questions	3,360	1,427	4,787
Understand your Bible	4,000	-	4,000
	<u>112,989</u>	<u>86,551</u>	<u>199,540</u>

£75,277 (2019 - £112,989) of the above expenditure was attributable to unrestricted funds and £93,434 (2019 - £86,551) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £631 (2019 - £Nil) which relate directly to charitable activities. See note 7 for further details.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	funds £
Legal fees	631	631
Total for 2020	631	631

The governance costs are included in the total expenditure on charitable activities as shown on the Statement of Financial Activities on page 9.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 January 2020	<u>24,886</u>	<u>24,886</u>
At 31 December 2020	<u>24,886</u>	<u>24,886</u>
Depreciation		
At 1 January 2020	<u>24,885</u>	<u>24,885</u>
At 31 December 2020	<u>24,885</u>	<u>24,885</u>
Net book value		
At 31 December 2020	<u><u>1</u></u>	<u><u>1</u></u>
At 31 December 2019	<u><u>1</u></u>	<u><u>1</u></u>

11 Debtors

	2020	2019
	£	£
Trade debtors	1,400	-
VAT recoverable	<u>6,332</u>	<u>5,761</u>
	<u><u>7,732</u></u>	<u><u>5,761</u></u>

12 Cash and cash equivalents

	2020	2019
	£	£
Cash at bank	<u>541,418</u>	<u>575,080</u>

13 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	<u>20,151</u>	<u>21,902</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted					
<i>General</i>					
General fund	452,410	103,030	(67,373)	(45,974)	442,093
<i>Other</i>					
Branch fund	30,031	4,884	(5,094)	(6,987)	22,834
Bible exhibition fund	16,758	2,158	(3,441)	24	15,499
	<u>46,789</u>	<u>7,042</u>	<u>(8,535)</u>	<u>(6,963)</u>	<u>38,333</u>
Total Unrestricted	<u>499,199</u>	<u>110,072</u>	<u>(75,908)</u>	<u>(52,937)</u>	<u>480,426</u>
Restricted					
Bible learning centres	41,470	23,537	(30,579)	-	34,428
Campaigns committee	7,632	825	(1,648)	-	6,809
Life's Big Questions	6,586	-	(1,302)	-	5,284
Bible line	4,053	-	(2,000)	-	2,053
Persian preaching	-	4,968	(57,905)	52,937	-
	<u>59,741</u>	<u>29,330</u>	<u>(93,434)</u>	<u>52,937</u>	<u>48,574</u>
Total restricted	<u>59,741</u>	<u>29,330</u>	<u>(93,434)</u>	<u>52,937</u>	<u>48,574</u>
Total funds	<u>558,940</u>	<u>139,402</u>	<u>(169,342)</u>	<u>-</u>	<u>529,000</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General fund	430,184	175,225	(77,957)	(75,042)	452,410
<i>Other</i>					
Branch fund	23,446	8,006	(27,401)	25,980	30,031
Bible exhibition fund	21,906	2,507	(7,631)	(24)	16,758
	<u>45,352</u>	<u>10,513</u>	<u>(35,032)</u>	<u>25,956</u>	<u>46,789</u>
Total unrestricted funds	<u>475,536</u>	<u>185,738</u>	<u>(112,989)</u>	<u>(49,086)</u>	<u>499,199</u>
Restricted					
Bible learning centres	17,774	50,929	(37,233)	10,000	41,470
Campaigns committee	9,353	1,413	(4,697)	1,563	7,632
Life's Big Questions	8,013	-	(1,427)	-	6,586
Bible line	5,123	2,500	(2,570)	(1,000)	4,053
Persian preaching	-	2,101	(40,624)	38,523	-
Total restricted funds	<u>40,263</u>	<u>56,943</u>	<u>(86,551)</u>	<u>49,086</u>	<u>59,741</u>
Total funds	<u>515,799</u>	<u>242,681</u>	<u>(199,540)</u>	<u>-</u>	<u>558,940</u>

Christadelphian Auxiliary Lecturing Society (The)

Notes to the Financial Statements for the Year Ended 31 December 2020

The specific purposes for which the funds are to be applied are as follows:

The charity has five restricted funds:

Bible Learning Centre

This relates to the operation of a Bible Learning Centre in Solihull.

Campaigns Committee

This relates to campaigns administration fund, campaigners' accommodation and food expenses fund and campaigners' benevolent fund.

Life's Big Questions

This relates to funds resulting from an appeal to meet the costs of servicing website generated enquiries from outside of the UK.

Bible line

This relates to the operation of a telephone messaging service.

Persian preaching

This relates to the cost of preaching to mainly assylum seekers arriving in the UK from Iran.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	462,243	38,333	48,574	549,150
Current liabilities	(20,151)	-	-	(20,151)
Total net assets	442,093	38,333	48,574	529,000
	Unrestricted funds		Restricted funds	Total funds at 31 December 2019
	General	Other		
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	474,311	46,789	59,741	580,841
Current liabilities	(21,902)	-	-	(21,902)
Total net assets	452,410	46,789	59,741	558,940