

The committee would like to thank all ecclesias and individuals who have supported the CIL so generously during the year.

The Trustees declare that they have approved the enclosed Report.

On behalf of the Trustees,

David Harvey (Secretary)

24 January 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHRISTADELPHIAN ISOLATION LEAGUE

I report on the accounts of the Christadelphian Isolation League for the year ended 31 December 2021, which are set out on pages 16 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- examine the accounts under section 43 of the Charities 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. Bownes FCCA FMAAT,
Chartered Certified Accountant
37 Marston Brook, Hilton,
Derbyshire, DE65 5HS

Date: 24 January 2022

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

SECTION A. – STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds		Unrestricted Funds		Total 2021	Total 2020
		Eire Flat £	D.E.A.F. £	General £	Legacy £		
Incoming Resources							
Generated Funds							
Ecclesial Donations				35,069		35,069	39,489
Individual Donations inc Tax				14,423		14,423	15,319
Legacies					22,960	22,960	11,772
Investment Income				2,364		2,364	2,332
Charitable Activities							
Other Income	3	28,000	0	142	22,960	28,142	27,571
Total Incoming Resources		28,000	0	51,999	22,960	102,958	96,483
Resources Expended							
Charitable Activities	4	24,349		67,946	20,291	112,587	110,193
Publicity and Administration Costs	4			3,297		3,297	6,655
Total Resources Expended		24,349	0	71,243	20,291	115,884	116,848
Net Incoming/Outgoing Resources Before Transfers		3,651	0	-19,245	2,669	-12,926	-20,366
Net Movement in Funds for the Year		3,651	0	-19,245	2,669	-12,926	-20,366
Total Funds							
Brought forward 1 January 2021		6,288	0	105,097	199,519	310,904	331,270
Carried forward 31 December 2021		9,938	0	85,852	202,188	297,979	310,904

SECTION B. – BALANCE SHEET

	Restricted Funds	Unrestricted Funds	Total This Year	Total Last Year
	£	£	£	£
Fixed Assets				
Tangible Assets				
Total Fixed Assets			0	0
Current Assets				
Debtors	0	2,007	2,007	1,299
Investment (Short Term)		164,348	164,348	162,210
Cash at Bank	0	132,618	132,618	148,593
Total Current Assets	0	298,972	298,972	312,102
Creditors: amounts falling due within one year	0	993	993	1,198
Net Current Assets	0	297,979	297,979	310,904
Funds of the Charity				
Restricted Funds				
D.E.A.F. Section	0		0	0
Eire Flat	9,938	9,938	9,938	6,288
Unrestricted Funds				
General Fund		85,852	85,852	105,097
Legacy Fund		202,188	202,188	199,519
Total Funds	9,938	288,041	297,979	310,904

Signed on behalf of the Trustees David Harvey David Bezzant

24 January 2022

SECTION C. – NOTES TO THE ACCOUNTS

1. Basis of Accounting

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) and the Charities Act 2011.

Basis of preparation

The CIL 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.

2. Accounting Policies

Income – Voluntary income and donations are accounted for as received by the charity. Tax reclaims on donations are included at the same time as the gift to which they relate. Investment income (bank interest) is included in the accounts when receivable.

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 those 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.

Assets – All expenditure on equipment costing less than £1,000 is written off in the year of purchase.

3. Analysis of Incoming Resources

	This Year	Last Year
	£	£
Analysis of Other Income		
Sales of Magazines	82	604
Eire Flat	28,000	26,015
Sunday School	60	20
DEAF Transfer		932
Total	<u>28,142</u>	<u>27,571</u>

4. Analysis of Resources Expended (see pie-chart overleaf)

	This Year	Last Year
	£	£
Charitable Activities		
Bible Studies	14,303	14,749
Braille Material	7,188	7,188
Books, Annual Reports & Correspondence	1,548	1,055
Exhortations	16,052	16,277
Lectures	3,276	3,385
Magazines	360	1,684
Sunday School Material	9,040	7,038
Website	3,587	1,822
Virtual Meetings	12,135	15,731
Overseas Distribution	458	1,695
Grants	500	0
DEAF Transfer	0	932
Youth Week	5,791	2,610
Eire Flat	38,349	36,027
Total	<u>112,587</u>	<u>110,193</u>

Publicity & Administration Costs

Printing, Postage & Stationery	2,374	4,106
Travel	0	19
Miscellaneous	42	505
Insurance	485	485
Bank Charges	177	155
Publicity and Area Gathering Costs	219	1,385
Total	<u>3,297</u>	<u>6,655</u>

5. Details of Trustees' Expenses

During the year no reimbursements were paid to trustees or committee members. Last year 1 member was reimbursed £19.

In neither year were any fees paid to the independent examiner.

6. Debtors

	This Year	Last Year
	£	£
Analysis of Debtors		
Tax Recoverable on Gift Aids	<u>2,007</u>	<u>1,299</u>
Total	2,007	1,299

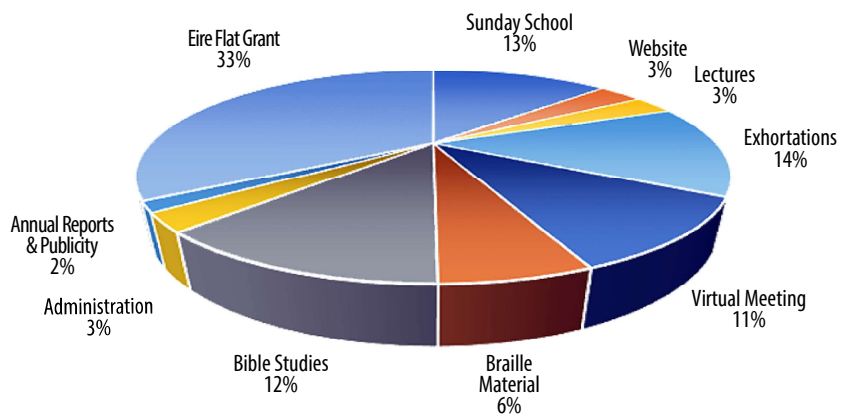
7. Creditors

	This Year	Last Year
	£	£
Analysis of Creditors		
Printing and Distribution costs	990	0
Virtual Meetings	3	0
Braille Costs	<u>0</u>	<u>1,198</u>
Total	993	1,198

8. Employees

The Christadelphian Isolation League does not employ any staff and all work is undertaken by volunteers.

RESOURCES EXPENDED 2021



AREAS AND AREA SECRETARIES

South West	Devon, Cornwall and the Isles of Scilly	Bro. T. M. Willey Contact details can be found in the CALS Diary for 2022.
South	Dorset, Hampshire, Isle of Wight and the Channel Isles	Sis. (Mrs) M. Ford Contact details can be found in the CALS Diary for 2022.
North London	Oxford, Bucks, Suffolk, Herts, Essex, Northants, Nth. London, Beds. and Sth. Cams.	<i>Contact League Secretary pro tem.</i>
South East	Berkshire, Kent, W & E Sussex, Surrey and Sth. London	Sis. J. Hayles Contact details can be found in the CALS Diary for 2022.
West of England	Bristol, Somerset, Wiltshire, Hereford, and Gloucestershire	Bro. C. Jannaway Contact details can be found in the CALS Diary for 2022.
South Wales	All the South Wales counties	Sis. (Miss) R. Fifield e-mail: south.wales@isolationleague.org
West Midlands	Worcester, Warwickshire, Salop, W. Midlands, and Staffordshire	<i>Contact League Secretary pro tem.</i>
North Wales	Anglesey, Conwy, Denbigh, Flint, N. Powys & Wrexham	Bro. J. Lock, 'Beechcroft' Contact details can be found in the CALS Diary for 2022.
East Midlands	Derbyshire, Leics. Norfolk, Notts, Lincs and North Cams.	Bro. D. Harvey e-mail: east.midlands@isolationleague.org
North West	Cumbria, Cheshire, Merseyside	Sis. (Mrs) J. Wale Contact details can be found in the CALS Diary for 2022.
North East	Northumberland, Durham, Tyne and Wear, Yorkshire	Bro. J. Pritchard Contact details can be found in the CALS Diary for 2022.