

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)

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 24

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".

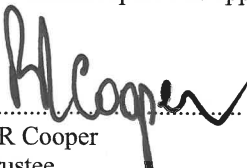
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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	<u>24,886</u>	<u>24,886</u>
At 31 December 2024	<u>24,886</u>	<u>24,886</u>
Depreciation		
At 1 January 2024	<u>24,885</u>	<u>24,885</u>
At 31 December 2024	<u>24,885</u>	<u>24,885</u>
Net book value		
At 31 December 2024	<u>1</u>	<u>1</u>
At 31 December 2023	<u>1</u>	<u>1</u>

10 Debtors

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

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>637,602</u>	<u>644,195</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>6,150</u>	<u>1,200</u>

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>