

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31st January 2021
For
The Christian and Missionary Alliance**

Registered No: 02451392
Registered Charity No. 802990

**Contents of the Financial Statements
For the year ending 31st January 2021**

	Page
Report of the Trustees	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 13
Statement of Financial Activities	14

**Report of the Trustees
For the Year Ended 31st January 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 02451392

Registered Charity number 802990

Registered office

Ashby Alliance Evangelical Church
Off Avenue Road
Ashby de la Zouch
Leicestershire
LE65 2FA

Trustees

Rev M P Sharman
Rev Mike Baraniak
Rev D Turpin

Company Secretary & Acting Treasurer

C.P. Margesson
6 The Moorings
Hindhead
Surrey
GU26 6SD

Independent Examiner

Lewis Whatling ACCA
40 Crowborough Road
London
SW17 9QQ

Report of the Trustees - Continued For the Year Ended 31st January 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document; the Memorandum and Articles of Association dated 4th November 1989, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

Recruitment and appointment of new trustees

The Management Committee shall be made up of a minimum of 3 voting Members and 5 maximum including the officers - Director, Deputy Director and Treasurer. The post of General Secretary will be appointed by the voting members of the Management Committee. The Management Committee shall establish a Council of Reference made up of one representative (Pastor or Elder) from each of the Associated Churches, or a substitute as approved and empowered by the Associated Church leadership, from each of the Associated Churches. The AGM will elect officers from nominations drawn together by the Committee on Nominations, members of the Management Committee and Accredited Workers and also confirm co-opted members as recommended by the Management Committee.

The Director acts as the Chief Executive Officer and Chairman of the Management Committee. No remuneration is paid to the members of the committee for work on that committee.

Induction and training of new trustees

Officers are drawn from amongst the officers of Associated Churches and are already very familiar with the workings of the C&MA. As such, no specific formal training is given to new trustees at present. In order to make trustees aware of their legal responsibilities, all current trustees have been given a copy of CC3 'The Essential Trustee'.

Organisational structure

The charity consists of Associated Churches within the United Kingdom. The charity is run by a Management Committee that meets approximately four times a year. The Management Committee is made up of up to five voting members including officers - Director, Deputy Director and Treasurer. The post of General Secretary is appointed by the voting members of the Management Committee. They receive advice from the Council of Reference.

Related parties

The charity is part of and is affiliated to the worldwide organisation known as The Alliance World Fellowship which was born out of the work of The Christian & Missionary Alliance in over 50 countries. The charity is autonomous within the United Kingdom.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Reviews of risk and the affairs of the charity are carried out when the accounts are approved by the finance committee in advance of the annual conference. The financial records are reviewed regularly by the Director and in advance of submitting them to the finance committee.

Report of the Trustees - Continued For the Year Ended 31st January 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary object of the charity is to promote the Christian Faith in all parts of the world in accordance with the Doctrinal Statement and in line with the vision, mission and strategy adopted and reviewed from time to time by members at the Annual General Meeting.

Significant activities

The current activities are primarily bringing together a network of small groups and churches of like Biblical mindset in the UK that encourage one another as a family and engage together in overseas projects arising from the charity's membership of the Alliance World Fellowship. Funds are channelled through the charity for disaster relief and worker support in various countries including Lebanon, Bosnia Hercegovina, Mongolia, Spain and France.

Volunteers

The Christian and Missionary Alliance relies largely on volunteers to provide for the day to day running of the organisation. Without this aid C&MA(GB) estimates the staff costs would rise by £30,000.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Management Committee considers that the performance of the charity for the year has been satisfactory but recognises that additional income is required to sustain current levels of support to workers. Support has been given to personnel church planting and training.

Investment performance

The Management Committee are currently satisfied with the investment performance of the assets so far and have no plans to make any changes.

Internal and external factors

The Management Committee have made an assessment of the internal and external factors that may affect the financial statements and do not deem any factors material enough to have an impact.

FINANCIAL REVIEW

Reserves policy

Cash is held in the bank to cover net current liabilities and the balances on the various funds. The objective is to develop partnerships in the United Kingdom and with the Alliance World Fellowship to increase giving. In the event that adequate income is not achieved activity will be reduced accordingly. Funds are available to maintain current level of activities for the foreseeable future.

**Report of the Trustees - Continued
For the Year Ended 31st January 2021**

Investment policy objectives

Under the Memorandum and Articles of association, the charity has the powers to borrow or raise money for the objects of the C&MA(GB) on such terms and (with such consents as are required by law) on such security as may be thought fit provided that the C&MA(GB) shall not undertake any permanent trading activities in raising funds for the objects of the C&MA(GB). Also, the charity has the powers to invest the money of the C&MA(GB) not immediately required for its objects in or on such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law and subject to other constraints found within the Articles of Association.

The remaining cash is to be invested in an instrument that is seen to be as low risk as possible in order to provide good stewardship of monies held by the charity.

Overall the charity experienced a reasonably satisfactory year and hopes it will continue at the current level, or better, next year.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD

**Mike Baraniak
Director**

Date:

Independent Examiner's Report To the Trustees of The Christian & Missionary Alliance (GB)

I report on the accounts of the company for the year ended 31 Jan 2021, which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am competent with the necessary experience to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Name: Lewis Whatling ACCA

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st January 2021

		Unrestrict ed Funds	Restricted Funds	2021 Total fund s	2020 Total Funds
	Not es	£	£	£	£
INCOME					
Donations	2	13,812	47,700	61,512	46,309
Council & Other		2,779	1,207	3,986	10,031
Investment & Bank Interest	3	0	0	0	0
Total Incoming resources		16,591	48,907	65,498	56,340
EXPENDITURE					
Overseas Organisations & Individuals			(30,393)	(30,393)	(14,211)
UK Organisations & Individuals		(2,900)	(14,695)	(17,595)	(26,825)
		(2,900)	(45,088)	(47,988)	(41,036)
Other costs					
Council Costs		(67)		(67)	(3,286)
Administration		(7,651)		(7,651)	(11,323)
Depreciation		0	(3,278)	(3,278)	(3,278)
	4	(7,718)	(3,278)	(10,996)	(17,887)
Total other costs		(7,718)	(3,278)	(10,996)	(17,887)
Total Expenditure		(10,618)	(48,366)	(58,984)	(58,923)
Surplus of Income for Year		5,973	541	6,514	(2,583)
NET INCOMING/(OUTGOING) RESOURCES before transfers					
Gross transfers between funds	8	(2,371)	2,371		
Net incoming/(outgoing) resources		3,602	2,912	6,514	(2,583)
RECONCILIATION OF FUNDS					
Capital Funds		0	107,907	107,907	111,185
Reserves Brought Forward		20,316	12,204	32,520	31,825
Net incoming (outgoing) resources excl capital		3,602	6,190	9,792	695
Carried Forward		23,918	18,394	42,312	32,520
TOTAL FUNDS CARRIED FORWARD		23,918	126,301	150,219	143,705

BALANCE SHEET
for the Year Ended 31st January 2021

		Unrestrict ed Funds	Restricted Funds	2021 Total fund s	2020 Total Funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible Assets	6	0	107,907	107,907	111,185
CURRENT ASSETS					
Prepayments and accrued income	7	2,420	3, 493	5,913	2,416
Cash in hand		21,498	14,901	36,399	30,104
		23,918	18,394	42,312	32,520
CREDITORS/DEBTORS					
Amount falling due within one year					
NET CURRENT ASSETS		23,918	18,394	42,312	32,520
TOTAL ASSETS LESS CURRENT LIABILITIES					
		23,918	126,301	150,219	32,520
NET ASSETS		23,918	126,301	150,219	143,705
FUNDS	8				
Capital funds			107,907	107,907	111,185
Unrestricted funds		23,918		23,918	20,316
Restricted funds			18, 394	18, 394	12,204
TOTAL FUNDS		23,918	126,301	150,219	143,705

BALANCE SHEET - CONTINUED
for the Year Ended 31st January 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st January 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on ? and were signed on its behalf by:

.....
Mr M Baraniak

.....

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st January 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 2% on cost
Plant and machinery etc - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donations and Other Income

Donations and other income are credited to the accounts on a receipts basis. When donors specify donations are for a particular restricted purpose the income is included as restricted funds income.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st January 2021

2. VOLUNTARY INCOME

	2021	2020
	£	£
Associated Churches & Organisations	23,813	15,675
Individual - Donations	37,698	30,634
Gift Aid	3,487	4,210
Council and Other Income	500	5,821
	<u>65,498</u>	<u>56,340</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank Interest	0	0
	<u>0</u>	<u>0</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/
(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>3,278</u>	<u>3,278</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' remuneration or other benefits		
Trustees' expenses		0
Total:	<u>0</u>	<u>0</u>

6. TANGIBLE FIXED ASSETS

	Land and Buildings	Plant & Machinery etc	Freehold Property
COST			£
At 1st February 2020	163,929		<u>163,929</u>
Additions			
At 31st January 2021	163,929		<u>163,929</u>
DEPRECIATION			
At 1st February 2020	52,744		<u>52,744</u>
	44		

Charge for year	3,278	3,278
At 31st January 2021	56,022	56,022
NET BOOK VALUE		
At 31st January 2021	107,907	107,907
At 31st January 2020	111,185	111,185

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31st January 2021

7. CREDITORS/DEBTORS: AMOUNTS FALLING DUE/EXPECTED INCOME WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	5,913	2,416

8. MOVEMENT IN FUNDS

	At 1st February 2020 £	Net movement s in funds £	Transfers between funds £	At 31st January 2021 £
Capital funds - Unrestricted	0			0
Capital funds - Restricted	111,185	(3,278)		107,907
Unrestricted fund	20,316	5,973	(2,371)	23,918
Restricted funds	12,204	3,819	2,371	18,394
TOTAL FUNDS	143,705	6,514	0	150,219

Net movement in funds, included in the above are as follows:

	Incoming resources £	Outgoing resources £	Movem ent in funds £
Capital funds		(3,278)	(3,278)
Unrestricted funds	16,591	(10,618)	5,973
Restricted funds	48,907	(45,088)	3,819
TOTAL FUNDS	65,498	(58,984)	6,514

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st January 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary income		
Associated Churches and Organisations	42,820	15,675
Individual - Donations	18,692	30,634
Gift Aid	3,497	4,210
Council and Other Income	489	5,821
	<u>65,498</u>	<u>56,340</u>
Investment income		
Bank interest	0	0
Total incoming resources	<u>65,498</u>	<u>56,340</u>
RESOURCES EXPENDED		
Other resources expended		
Missions Overseas	30,393	14,211
Missions in Great Britain	17,595	26,825
Freehold property	3,278	3,278
Computer equipment	0	0
	<u>51,266</u>	<u>44,314</u>
Support costs		
Management		
Administration	7,718	11,323
Bank Charges		
Trustees	Expenses	0
5		
Council Costs	0	3,286
	<u>7,718</u>	<u>14,609</u>
Total resources expended	<u>58,984</u>	<u>58,923</u>
Net income/(expenditure)	<u>6,514</u>	<u>(2,583)</u>