

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31st January 2022
For
The Christian and Missionary Alliance**

Registered No: 02451392
Registered Charity No. 802990

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For the year ending 31st January 2022**

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**Report of the Trustees
For the Year Ended 31st January 2022**

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 2022.

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
Mr A Benham (Treasurer)

Company Secretary

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

Independent Examiner

Lewis Whatling ACCA
Flat 2,
13 Bladud Buildings,
Bath, BA1 5LS

Report of the Trustees - Continued For the Year Ended 31st January 2022

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 familiar with the workings of the C&MA. The trustees seek to keep up with their responsibilities by way of online engagement with available expertise at least annually. In order to make trustees aware of their legal responsibilities, all current trustees have been made aware 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 Treasurer and in advance of submitting them to the finance committee. The accounts are examined by an independent examiner.

Report of the Trustees - Continued For the Year Ended 31st January 2022

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 core values adopted and reviewed from time to time by members at the Annual General Meeting. Website www.cmalliance.org.uk. The Doctrinal Statement of Faith and the Vision, Mission and Core Values have also been provided for the Management Committee.

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 which have included Lebanon, Syria, Bosnia Hercegovina, Mongolia, Spain, Guinea and France. Currently support for work is regularly to Spain, Guinea, Bosnia Hercegovina and Bulgaria.

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 2022**

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

Anthony Benham

Tony Benham
Treasurer

Date: 03-06-2022

**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 2022, 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.

Lewis Whatling

Name: Lewis Whatling ACCA

Date: 06-06-2022

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st January 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total funds £	2021 Total Funds £
INCOME					
Donations	2	11,737	61,364	73,101	61,512
Council & Other		3,960	1,331	5,291	3,986
Investment & Bank Interest	3	0	0	0	0
Total Incoming resources		15,697	62,695	78,392	65,498
EXPENDITURE					
Overseas Organisations & Individuals			(26,960)	(26,960)	(30,393)
UK Organisations & Individuals		0	(31,180)	(31,180)	(17,595)
		0	(58,140)	(58,140)	(47,988)
Other costs					
Council Costs		(190)		(190)	(67)
Administration		(7,090)		(7,090)	(7,651)
Depreciation	4	0	(3,278)	(3,278)	(3,278)
Total other costs		(7,280)	(3,278)	(10,558)	(10,996)
Total Expenditure		(7,280)	(61,418)	(68,698)	(58,984)
Surplus of Income for Year		8,417	1,277	9,694	6,514
NET INCOMING/(OUTGOING)					
RESOURCES before transfers					
Gross transfers between funds	8	(2,400)	2,400		
Net incoming/(outgoing) resources		6,017	3,677	9,694	6,514
RECONCILLIATION OF FUNDS					
Capital Funds		0	104,629	104,629	107,907
Reserves Brought Forward		23,908	18,403	42,311	32,520
Net incoming (outgoing) resources excl capital		6,017	6,955	12,972	9,791
Carried Forward		29,925	25,358	55,283	42,312
TOTAL FUNDS CARRIED FORWARD		29,925	129,987	159,912	150,219

BALANCE SHEET
for the Year Ended 31st January 2022

		Unrestricted Funds	Restricted Funds	2022 Total funds	2021 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6	0	104,629	104,629	107,907
CURRENT ASSETS					
Prepayments and accrued income	7	6,824	4,191	11,015	5,913
Cash in hand		23,101	21,167	44,268	36,399
		<u>29,925</u>	<u>25,358</u>	<u>55,283</u>	<u>42,312</u>
CREDITORS/DEBTORS					
Amount falling due within one year					
NET CURRENT ASSETS		<u>29,925</u>	<u>25,358</u>	<u>55,283</u>	<u>42,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>29,925</u>	<u>129,987</u>	<u>159,912</u>	<u>150,219</u>
NET ASSETS		<u>29,925</u>	<u>129,987</u>	<u>159,912</u>	<u>150,219</u>
FUNDS					
	8				
Capital funds			104,629	104,629	107,907
Unrestricted funds		29,925		29,925	23,918
Restricted funds			25,358	25,358	18,394
TOTAL FUNDS		<u>29,925</u>	<u>129,987</u>	<u>159,912</u>	<u>150,219</u>

Anthony Benham

Mr A Benham
Treasurer

03-06-2022

BALANCE SHEET - CONTINUED
for the Year Ended 31st January 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st January 2022 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 Wednesday 8th June 2022, and were signed on its behalf by:

Anthony Benham

.....
Mr A Benham

03-06-2022
.....

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st January 2022

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 2022

2. VOLUNTARY INCOME

	2022	2021
	£	£
Associated Churches & Organisations	31,152	23,813
Individual – Donations	40,898	37,698
Gift Aid	5,101	3,487
Council and Other Income	1,241	500
	<u>78,392</u>	<u>65,498</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank Interest	0	0
	<u>0</u>	<u>0</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2022	2021
	£	£
Depreciation – owned assets	<u>3,278</u>	<u>3,278</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' remuneration or other benefits		
Trustees' expenses	0	0
Total:	<u>0</u>	<u>0</u>

6. TANGIBLE FIXED ASSETS

	Land and Buildings	Plant & Machinery etc	Freehold Property £
COST			
At 1st February 2021	163,929		<u>163,929</u>
Additions			
At 31st January 2022	163,929		<u>163,929</u>
DEPRECIATION			
At 1st February 2021	56,022		<u>56,022</u>
Charge for year	3,278		<u>3,278</u>
At 31st January 2022	59,300		<u>59,300</u>
NET BOOK VALUE			
At 31st January 2022	<u>104,629</u>		<u>104,629</u>
At 31st January 2021	<u>107,907</u>		<u>107,907</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31st January 2022

7. PREPAYMENTS AND ACCRUED INCOME

	2022	2021
	£	£
Prepayments	<u>11,015</u>	<u>5,914</u>

8. MOVEMENT IN FUNDS

	At 1st February 2021	Net movements in funds	Transfers between funds	At 31st January 2022
	£	£	£	£
Capital funds – Unrestricted	0			0
Capital funds – Restricted	107,907	(3,278)		104,629
Unrestricted fund	23,918	8,417	(2,400)	29,925
Restricted funds	18,394	4,555	2,400	25,358
TOTAL FUNDS	<u>150,219</u>	<u>9,694</u>	<u>0</u>	<u>159,912</u>

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

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
Capital funds		(3,278)	(3,278)
Unrestricted funds	13,297	(7,280)	6,017
Restricted funds	65,095	(61,418)	3,677
TOTAL FUNDS	<u>78,392</u>	<u>(71,976)</u>	<u>9,694</u>


DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st January 2022

	2022	2021
	£	£
INCOMING RESOURCES		
Voluntary income		
Associated Churches and Organisations	31,152	42,820
Individual – Donations	40,898	18,692
Gift Aid	5,101	3,497
Council and Other Income	1,241	489
	<u>78,392</u>	<u>65,498</u>
Investment income		
Bank interest	0	0
Total incoming resources	<u>78,392</u>	<u>65,498</u>
RESOURCES EXPENDED		
Other resources expended		
Missions Overseas	26,960	30,393
Missions in Great Britain	31,180	17,595
Freehold property	3,278	3,278
Computer equipment	0	0
	<u>61,418</u>	<u>51,266</u>
Support costs		
Management		
Administration	7,090	7,718
Bank Charges		
Trustees Expenses	5	0
Council Costs	190	0
	<u>7,280</u>	<u>7,718</u>
Total resources expended	<u>68,698</u>	<u>58,984</u>
Net income/(expenditure)	<u>9,694</u>	<u>6,514</u>

Signature Certificate

Reference number: CAGR9-RTNYH-R9BCD-DHMYF

Signer	Timestamp	Signature
Anthony Benham Email: treasurer@cmalliance.org.uk Sent: 03 Jun 2022 07:30:51 UTC Viewed: 03 Jun 2022 07:34:09 UTC Signed: 03 Jun 2022 07:35:43 UTC		
Recipient Verification: ✓ Email verified	03 Jun 2022 07:34:09 UTC	IP address: 45.86.200.38

Lewis Whatling Email: lewis_whatling@yahoo.co.uk Sent: 03 Jun 2022 07:30:51 UTC Viewed: 06 Jun 2022 21:44:09 UTC Signed: 06 Jun 2022 21:44:51 UTC		
Recipient Verification: ✓ Email verified	06 Jun 2022 21:44:09 UTC	IP address: 90.213.142.33 Location: Weston-super-Mare, United Kingdom

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