

CHRISTIAN AFRICAN RELIEF TRUST

ACCOUNTS

31 MARCH 2021

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Charity Registration Number: 803686

CHRISTIAN AFRICAN RELIEF TRUST**CHARITY INFORMATION****Trustees**

G Stewart
V J Stewart
B Matthews
J Cheesbrough
J S Rock
A Holliday

Honorary President

G G Tompkins

Treasurer

V J Stewart

Postal address

P O Box 554
Huddersfield
HD1 9ZQ

Accountants

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

Barclays Bank PLC
Market Place
Crackenedge Lane
Dewsbury
WF13 1XE

CHRISTIAN AFRICAN RELIEF TRUST

TRUSTEES' REPORT

The trustees present their report and accounts for the period ended 31 March 2021.

The charity is registered with the Charity Commission with registered charity number 803686 whose registered office is at Christian African Relief Trust, PO Box 554, Huddersfield, HD1 9ZQ.

Objectives and activities

The charity is a non-profit seeking charitable organisation whose objects are: (a) the relief of poverty; (b) the advancement of the Christian religion; (c) the advancement of education; and (d) the improvement of health and for horticultural and agricultural development, for the benefit of needy persons, regardless of faith, caste or creed in the continent of Africa.

The main activities undertaken by the charity during the period was to send goods and support projects through small grants which make a difference to the lives of people of Africa by meeting educational, development or other basic needs.

Distribution of goods

During the period, the charity has collected, organized and loaded donated goods into containers for shipping to the charity's partners in regions of Africa where need for those goods is established. At their destination goods have been distributed by local organizers of proven ability and trustworthiness who are accountable for that distribution. See the goods and funds supplied plus transport section of the statement of financial activities.

Small grants

During the period, the charity has made small grants in response to applications from charities, other voluntary and not-for-profits organizations known to or recommended to the charity. See the sponsorships and grants section of the statement of financial activities.

When considering applications for grants, the grants sub-committee considers applications that fit within the charity's main areas of interest. These are:

- supporting people experiencing poverty and disadvantage;
- educational, vocational, health care and horticultural schemes;
- sustainable entrepreneurial activities that benefit a community;
- the provision of safe drinking water.

These activities are in line with the charity's objects and, having regard to the Charity Commission's guidance on public benefit, the trustees consider the activities to be in the public benefit.

Achievements and performance

The charities achievements during the period included:

Distribution of goods

Successfully loading and dispatching containers of goods to each of :

- Cameroon;
- Zimbabwe;
- Uganda;
- Ghana; and
- Malawi.

CHRISTIAN AFRICAN RELIEF TRUST

TRUSTEES' REPORT (continued)

Structure, governance and management

The charity's governing document is the declaration of trust dated 23 February 1995 as amended and restated by the second amended and restated declaration of trust dated 09 June 2020.

Trustees are appointed by the passing of a special resolution of the trustees requiring at least 21 days notice. The charity's board of Trustees meets 6 times per annum, and extraordinary meetings if urgently required. They are ultimately responsible for the running of the charity. They make decisions about Policy, Finances and Premises. The board has a Projects sub-committee which assesses and recommends applications for small grants. The trustees are responsible to the Charity Commission, HSE and Employment executives. A Management Committee made up of volunteers meets 4 times per annum and reports to the Trustees on day to day running of its different activities e.g. shop, warehouse, repair workshops, fundraising, newsletters and recruitment.

Health and Safety, Fire and Financial risk management and safeguarding are regularly reviewed by the trustees and procedures updated as required.

Trustees

The trustees who served during the year are listed on page 1 of the accounts.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those accounts, the trustees are required to:

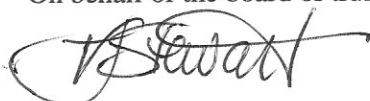
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and making a difference to lives of people of Africa and are satisfied that the objectives fall under the provisions of the Charities Act 2011.

On behalf of the board of trustees



V J STEWART
Secretary
20 January 2022

CHRISTIAN AFRICAN RELIEF TRUST

TRUSTEES' REPORT (continued)

Small grants and sponsorships

Small grant projects and sponsorships successfully delivered during the accounting period included:

- Borehole construction works in Uganda (£2,500);
- Construction of the Marjorie Moxon Maternity Unit in Uganda (£11,500);
- Echelle Cletus School Orphan for Orphans in Cameroon (£5,000);
- Trees planting project in Uganda (£3,074);
- Food aid and medical support in:
 - Malawi (£500);
 - Uganda (£800);
 - Gambia (£500);
 - Kenya (£1,750); and
 - Zambia (£225);
- School Fees in Cameroon (£2,000);
- Prisoner First Foundation tailoring project in Zambia (£4,000);
- Sponsorships in Kenya (£2,600);
- Fire refurbishment works at St Vianney in Uganda (£2,600);
- SAC Registration Fees for Sahara Advocates for Change in Ghana (£507.50)
- Well drilling in Malawi (£4,800);
- Nursing School Fees in Zambia (£398.06)
- Youth Skills development (tailoring and hairdressing) in Ghana (£2,000);
- Water pipeline project in Malawi (£5,000); and
- Youth training in Uganda (£3,000).

Financial Review

These details are set out in the Statement of Financial Activities on page 6 of the accounts. Total reserves of the charity at 31 March 2021 were £229,450 (2020: £240,175).

The charity does not hold long-term reserves or investments; all donations received are used for the benefit of recipients overseas.

Accounting and reporting by charities

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

CHRISTIAN AFRICAN RELIEF TRUST

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of Christian African Relief Trust for the year ended 31 March 2021 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

As the trustees you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in General Directions given by the Charity Commission (under section 145(5)(b) of the 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 '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

- i. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D M Butterworth
 WHEAWILL & SUDWORTH LIMITED
 Chartered Accountants
 35 Westgate
 Huddersfield
 HD1 1PA

20 January 2022

CHRISTIAN AFRICAN RELIEF TRUST
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2021

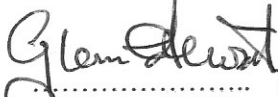
Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income		
Donations and support	76,595	73,280
Shop and other sales	16,214	66,436
	<u>92,809</u>	<u>139,716</u>
Expenditure		
Goods and funds supplied plus transport	35,990	71,281
Stationery, postage, printing and products	9,236	8,678
Premises costs	5,820	6,614
Malawi projects	-	5,816
Sponsorship and grants	52,488	49,637
	<u>103,534</u>	<u>142,026</u>
2 Net (outgoing) resources	(10,725)	(2,310)
Reserves brought forward	<u>240,175</u>	<u>242,485</u>
Reserves carried forward	<u><u>229,450</u></u>	<u><u>240,175</u></u>

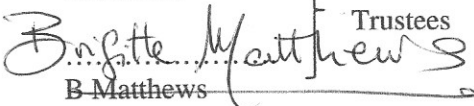
The notes on pages 8 and 9 form part of these accounts.

CHRISTIAN AFRICAN RELIEF TRUST
STATEMENT OF ASSETS AND LIABILITIES
31 MARCH 2021

Notes	2021 £	2020 £
Fixed assets		
Property at Summer Street Lockwood, Huddersfield at cost	172,245	172,245
	<hr/>	<hr/>
Cash at bank and in hand		
General account	77,659	88,384
Cash floats	30	30
	<hr/>	<hr/>
	77,689	88,414
	<hr/>	<hr/>
Current liabilities		
3 Creditors	(20,484)	(20,484)
	<hr/>	<hr/>
Net current assets	57,205	67,930
	<hr/>	<hr/>
Net assets	229,450	240,175
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Reserves (unrestricted)	229,450	240,175
	<hr/> <hr/>	<hr/> <hr/>

The accounts were approved by the trustees on 20 January 2022 and signed on its behalf by



 G Stewart
 Trustees


 B Matthews

Charity number: 803686

The notes on pages 8 and 9 form part of these accounts.

CHRISTIAN AFRICAN RELIEF TRUST

NOTES TO THE ACCOUNTS

31 MARCH 2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and include the results of the charity's operations which are described in the trustees' report and all of which are continuing.

The financial statements have been prepared in accordance with Accounting and Reporting for 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general activities of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific instructions imposed by the donors.

Depreciation

The freehold property is not depreciated. It is maintained to a good standard and all repair and maintenance expenditure is charged in the Statement of Financial Activities each year. The trustees consider that any depreciation charge would be immaterial.

Taxation

The charity is not liable for corporation tax by reason of its charitable objects and status.

Incoming resources

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

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended

All expenditure is accounted for as incurred and has been classified under headings that aggregate all costs related to that 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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

CHRISTIAN AFRICAN RELIEF TRUST

NOTES TO THE ACCOUNTS (continued)

31 MARCH 2021

2	Net (outgoing) resources for the year	2021	2020
		£	£
	This is stated after charging:		
	Trustees' remuneration	-	-
	Independent exemption fee	-	-
		<u> </u>	<u> </u>

Trustees are not reimbursed for any expenses incurred on charitable activities.

The charity had no paid employees during the period.

3 Creditors:

	Amounts owed to BT	20,484	20,484
		<u> </u>	<u> </u>

This amount is owed to BT arising from a fraud on the charity's account with BT.

4 Capital commitments

	Capital expenditure contracted but not provided in the accounts	-	-
		<u> </u>	<u> </u>

5 Related party disclosures

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.