

**CHRISTIAN ENQUIRY AGENCY  
Ltd**

Company Number 8302274  
Registered Charity No 1152730

**REPORT OF THE TRUSTEES  
AND FINANCIAL  
STATEMENTS  
for the year ended  
31st December 2019**

### **Funding**

Throughout its history, the Agency has derived the greater part of its income from grants from the denominations and charitable trusts which support its work. Grants from denominations have been significantly reduced during the last two to three years, partly because financial pressures are directing denominational resources to their own agencies. Full details of such grants appear in Note 2. We are also very much indebted to the local churches and individuals who made voluntary donations to support the work of the Agency during the year. Finally, much of the literature which is distributed to enquirers is provided free or at a discount by other agencies.

### **Achievements and performance**

During the year, we have continued with the further development of the website [www.christianity.org.uk](http://www.christianity.org.uk), including the development of new material and the establishment of a facility for access from mobile devices. We are greatly indebted to Cherry Hamilton and numerous others who have written, re-written and developed the website content. Work also started during the year on the development of a new working practices as the staff at Deo Gloria Trust have now relinquished their role as "back office". We are enormously grateful to the Trustees and staff of the Deo Gloria Trust for their support over the years, and to the contribution of Church Army.

### **Financial Results**

Details of the financial transactions in 2019 appear in the accounts. Overall, expenditure exceeded income by some £4,689. Total reserves held £132,505 including a general Contingency reserve of £20,000.

### **Future Development**

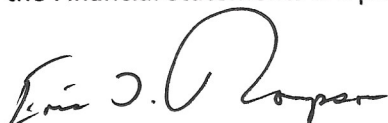
Whilst work will continue maintain, update and improve the website, the agency is also seeking to develop new initiatives, and to this end, the Trustees will also be seeking to build up the agency's funding to ensure future viability. We are committed to develop resources that respond to the culture of mobile technology users, strapped of time and concentration, and to respond to the different way British people think about their lives.

### **Public benefit**

The trustees have considered the Charity Commission's general guidance on public benefit and the specific guidance on the advancement of religion. Through the information made freely available on our website and materials supplied to enquirers, and by meeting requests for further assistance, for example, by introductions to local Christians, we seek to provide a service to all people who are seeking to find out more about Christianity for themselves.

### **Statement of Trustees' Responsibility**

Charity Legislation requires the Trustees to prepare Financial Statements which give a true and fair view of the situation of the Charity as at the end of the financial year and of the surplus or deficit for the period. In preparing the Financial Statements, suitable accounting policies are to be adopted and consistently applied, to the best of the Trustees' knowledge and belief, making reasonable and prudent judgements and estimates, as necessary. The Statement of Recommended Practice for Accounting by Charities is to be followed, together with applicable Statements of Standard Accounting Practice. The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities. The Trustees are also required to indicate where the Financial Statements are prepared other than on the basis that the Charity is a going concern.



Signed on Behalf of the Trustees

8th September 2020  
~~16th June 2020~~

# CHRISTIAN ENQUIRY AGENCY

Registered Charity No 1152730

Company Number 8302274

## PATRONS

Lord Alton of Liverpool  
Baroness Sherlock

## TRUSTEES

Moderator

Vice Moderator

Secretary

Treasurer

- Revd Dr. Joanne Cox-Darling
- Neville Willerton
- Revd Kathryn Morgan
- Eric Thompson
- Alistair Johnson
- Rev Elizabeth Clutterbuck
  
- Rev Dr Benjamin Aldous      Appointed June 2019
- Stephen Hollinghurst      Appointed November 2019
- Rev Simon Patrick Woodman      Appointed March 2020
  
- Capt. Jim Currin      (Until June 2019)
- Mrs Barbara Easton      (Until June 2019)
- Mrs Lucy Olofinjana      (Until June 2019)

## REGISTERED ADDRESS

Wilson Carlile Centre  
50 Cavendish Street,  
Sheffield  
S3 7RZ

## BANKERS

CAF Bank Ltd., 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
M&G Charifund, Laurence Poutney Hill, London EC4R 0HH

## INDEPENDENT EXAMINER

John Jackson BSc, ACMA

# **INDEPENDENT EXAMINER'S REPORT**

## **to the Trustees of**

### **CHRISTIAN ENQUIRY AGENCY Ltd**

I report on the Accounts of the Christian Enquiry Agency Ltd for the year ended 31st December 2019 which are set out on pages 5 to 8.

#### **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.

It is my responsibility to:

- examine the accounts under section 43 of the 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.

Signed

June-20



# STATEMENT OF FINANCIAL ACTIVITIES

## For the Year ended 31st December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOME AND EXPENDITURE</b>					
<b>Incoming Resources</b>					
Donations and Gifts		5,516	-	5,516	78,229
Gift Aid		886		886	1,170
Grants Receivable	2	15,300	30,000	45,300	15,865
Investment Income	3	4,834	-	4,834	2,474
Other Sales		-	-	-	-
Other Income		-	-	-	-
<b>Total Incoming Resources</b>		<b>£ 26,536</b>	<b>£ 30,000</b>	<b>£ 56,536</b>	<b>£ 97,738</b>
<b>Resources Expended</b>					
<i>Direct Charitable Expenditure:</i>					
Charitable Activities	4	31,812	28,372	60,184	34,470
Management and Administration	5	141		141	
Fundraising	5	900	-	900	
<b>Total Resources Expended</b>		<b>32,853</b>	<b>28,372</b>	<b>61,225</b>	<b>34,470</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>£ (6,317)</b>	<b>£ 1,628</b>	<b>£ (4,689)</b>	<b>63,268</b>
<b>Gain/Loss on Investments</b>		<b>13,783</b>		<b>13,783</b>	<b>(8,513)</b>
<b>Fund balances brought forward at 01/01/2019</b>		<b>123,411</b>	<b>-</b>	<b>123,411</b>	<b>68,655</b>
<b>Transfers Between Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances carried forward at 31/12/2019</b>		<b>£ 130,877</b>	<b>£ 1,628</b>	<b>£ 132,505</b>	<b>£ 123,411</b>

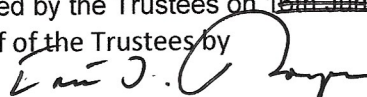
# BALANCE SHEET

## as at 31st December 2019

	Note	31/12/2019	31/12/2018
		£	£
<b>Fixed Assets</b>			
Office Furniture and Equipment at Cost	7		
less Depreciation to 01/01/13		-	-
Disposals at Valuation		-	-
Depreciation for the Year to			
Less: Date		-	-
<b>Current Assets</b>			
Current Asset Investment		96,720	82,937
Cash at Bank		35,785	40,474
Sundry Debtors and Prepaid Expenses		-	-
		132,505	123,411
<b>Current Liabilities</b>			
Sundry Creditors and Accrued Charges		-	-
<b>Nett Current Assets/(Liabilities)</b>		<u>132,505</u>	<u>123,411</u>
<b>Total Assets less Current Liabilities</b>		132,505	123,411
<b>Nett Assets</b>		<u>£</u> <u>132,505</u>	<u>£</u> <u>123,411</u>
Representing			
Unrestricted Funds			
General Fund		110,877	103,411
Contingency Reserve Fund	10	20,000	20,000
Restricted Funds		1,628	-
		<u>£</u> <u>132,505</u>	<u>£</u> <u>123,411</u>

The notes on Pages 9 to 12 form part of these financial statements

The Financial Statements were approved by the Trustees on ~~16th June~~ 2020  
and signed on behalf of the Trustees by

*for Secretary*  


**The Christian Enquiry Agency Ltd**  
**Income and Expenditure Account for the year ended 31st December 2019**

	Total 2019 £	Total 2018 £
Total incoming resources	56,536	97,739
Resources expended	<u>61,225</u>	<u>34,470</u>
	-	-
	4,689	63,269
Net gain / loss on investments	<u>13,783</u>	<u>8,513</u>
Net income for the year	9,094	54,756
Other comprehensive income:		
Revaluation of assets	-	-
Net assets transferred to endowments	-	-
	<u>          </u>	<u>          </u>
Total comprehensive income	<u><u>9,094</u></u>	<u><u>54,756</u></u>

The income and expenditure account is derived from the Statement of Financial Activities with movements in endowment funds excluded to comply with company law. All income and expenditure is derived from continuing activities.

# STATEMENT OF FINANCIAL ACTIVITIES

## For the Year ended 31st December 2018

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
<b>Incoming Resources</b>					
Donations and Legacies		78,229	-	78,229	7,202
Gift Aid		1,170		1,170	1,218
Grants Receivable	2	15,865		15,865	30,700
Investment Income	3	2,474	-	2,474	5,690
Other Sales		-	-	-	-
Other Income		-	-	-	-
<b>Total Incoming Resources</b>		<b>£ 97,738</b>	<b>£ -</b>	<b>£ 97,738</b>	<b>£ 44,810</b>
<b>Resources Expended</b>					
Fundraising	4	-	-	0	2,925
Charitable Activities	5	21,013	13,457	34,470	46,034
<b>Total Resources Expended</b>		<b>21,013</b>	<b>13,457</b>	<b>34,470</b>	<b>48,959</b>
<b>Gain/Loss on Investments</b>		<b>£ (8,513)</b>		<b>£ (8,513)</b>	<b>822</b>
<b>Net Income</b>		<b>£ 68,213</b>	<b>£ (13,457)</b>	<b>£ 54,756</b>	<b>£ (3,327)</b>
<b>Fund balances brought forward at 01/01/2018</b>		<b>55,198</b>	<b>13,457</b>	<b>68,655</b>	<b>71,982</b>
<b>Transfers Between Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances carried forward at 31/12/2018</b>		<b>£ 123,411</b>	<b>£ 0</b>	<b>£123,411</b>	<b>£ 68,655</b>



## 1. ACCOUNTING POLICIES

- a) The accounts are prepared on a going concern basis, under the historical cost convention, and on an accruals basis. Where applicable, the principles embodied in the Revised Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005, and applicable United Kingdom Accounting Standards are followed.
- b) Office Furniture and Equipment is capitalised, and depreciation is provided at rates which are expected to write off the cost, less any residual value, over the economic life of the asset. Equipment acquired before 31st December 2005 is depreciated at 25% of written down value per annum; equipment acquired after that date is depreciated at 25% of cost per annum. The full annual charge is applied to all assets owned at the accounting date. Prior to 1st January 1997, Office Furniture was not depreciated.
- c) Voluntary donations and grants, income from fund raising and bank interest receivable are normally brought into account when received. However, where donations are stated to be for a period in excess of one year, the proportion relating to future years is carried forward as Deferred Income, and credited to revenue in the period to which it relates. Literature provided without charge by other agencies for distribution to enquirers is not brought into account, as it is considered that the Charity is simply distributing this on behalf of the donors.
- d) Restricted funds received for specific purposes are accounted for separately together with related expenditure. Any unspent balances of restricted funds are held on separate Reserves.

## 2. GRANTS.

	2019			2018
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Baptist Union	500	-	500	500
Deo Gloria Trust	6,000	-	6,000	7,500
Ebenezer Trust	500		500	
	£			
URC	50.00		50	
Jerusalem Trust		30,000	30,000	
Moravian Church	250		250	250
Methodist Church	5,000	-	5,000	
Paristamen CIO	-	-	-	500
ReJesus				- 4,050
The Archbishops Council	3,000		3,000	3,000
Stratford PCC				- 65
	£	£	£	£
	15,300	30,000	45,300	15,865

### 3 Investment Income

	2019			2018
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Bank Deposit Interest	£ 4,834	£ -	£ 4,834	£ 2,474

### 4. DIRECT CHARITABLE EXPENDITURE.

	2019			2018
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Operation of the Christian Enquiry Agency:				
Payroll Costs,	20,430	-	20,430	9,776
Clerical Support	4,600	-	4,600	4,600
Insurance	374	-	374	374
Postage, Stationery & Telephone	386	-	386	3,411
Travelling, Lodging and Subsistence	2,272.19	-	2,272	2,857
Literature, DVD's, and Tapes for Enquirers	338	-	338	274
Website Development and Maintenance	891.59	28,372	29,264	2,034
Management and Administration	-		-	675
Other	2,521	-	2,521	10,469
	£	£	£	£
	31,812	28,372	60,184	34,470

### 5. OTHER EXPENDITURE.

	2019			2018
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
<i>Administration</i>				
Trustees' Meetings	141	-	141	
<i>Fundraising</i>				
Online Donation Service Fees		-	-	-
Newsletter, Supporters' Letters etc	900	-	900	
	£	£	£	£
	1,041	-	1,041	-

## 6. STAFF AND TRUSTEES.

(a) The Agency employed one employee during the year. The costs of employment were as follows: -

	2019			2018
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Agreed Cost of Seconded Staff	20,430	-	20,430	9,776
	£	£	£	£
	20,430	-	20,430	9,776

(b) No Trustee receives any remuneration or benefit from the Charity. Four Trustees received reimbursement of travelling and office expenses totalling £2,335 during the year. (2018: Five Trustees received reimbursement of travelling and office expenses totalling £1,630)

## 7. FIXED ASSETS.

	2019	2018
	£	£
Office Furniture and Equipment		
Cost less Depreciation at Beginning of Year	-	-
Additions at Cost	-	-
Disposal Proceeds	-	-
	-	-
Depreciation Charge for the Year and Losses on Sale	-	-
Nett Book Value at End of Year	£ -	£ -

## 8. RELATED PARTY TRANSACTIONS

Donations to the charity by Trustees amounted to £840 (2018: £840). During the year trustee Kathryn Morgan was paid £ 1,326 (2017: £3,270) for services rendered to the charity.

9.Funds	Brought Forward	Incoming Resources	Outgoing Resources	Unrealised Gain	Carried Forward
	£	£	£	£	£
Unrestricted Funds:					
General Fund	103,411	26,536	(32,853)	13,783	110,877
Contingency Reserve Fund	20,000	-	-	-	20,000
Restricted Fund		30,000	28,372		1,628
	£	£	£	£	£
	123,411	56,536	(61,225)	13,783	132,505

**10. NET ASSETS BY FUND.**

	Investments £	Current Assets £	Current Liabilities £	Net Assets £
Unrestricted Funds:	96,720	34,157	-	130,877
Restricted Fund	-	1,628	-	1,628
	96,720	35,785	-	132,505

**11. DESCRIPTION of FUNDS**

The charity Operates three funds:

The unrestricted General Fund is used for day to day running and administration of the charity

The Contingency Reserve fund is a Designated fund, set aside by the Trustees for the purpose of providing sufficient funds in case of the charity being closed.

The Development Restricted fund results from a donation given by the Jerusalem Trust and is for the purpose of providing a salary for a Communications specialist and for a project to introduce the Christian faith to visitors to cathedrals and an updated website.