

CHRESTOS MISSION

**(Company limited by guarantee
and not having a share capital)**

**Annual Report and Accounts
for the year ended
31 December 2019**

Company No:

4500963

Registered Charity No:

1095325

CHRESTOS MISSION
Annual Report and Accounts
for the year ended
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CHRESTOS MISSION

TRUSTEES' REPORT for the year ended 31 December 2019

The Trustees present their report with the accounts of Chrestos Mission for the year ended 31 December 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Incorporation and company status

Chrestos Mission was incorporated under the Companies Act 1985 as a private limited company on 1 August 2002. The company number is 4500963. It is constituted under its Memorandum and Articles of Association as a company limited by guarantee and not having a share capital. The company may have up to 12 members and the liability of the members in the event of Chrestos Mission being wound up is limited to £1 each.

Charitable status

Chrestos Mission was granted the status of a registered charity by the Charity Commission for England and Wales on 9 January 2003. Its registered number is 1095325.

Charitable objects

The objects of Chrestos Mission are:

- i) to advance Christianity by showing the love of Jesus Christ, in particular through missionary work and providing Christian literature and Bible classes;
- ii) to relieve poverty, suffering and distress in accordance with Christian principles, in particular by caring for the sick, training health workers, and providing medicines, clothing, blankets and food;
- iii) to advance education, in particular by the provision of classes in the English language, computer science, and other subjects of use to those receiving such education.

Chrestos Mission operates principally among the Karen people in Thailand.

Address

The registered address of Chrestos Mission is 2nd Floor, 159a Chase Side, Enfield, EN2 0PW.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

Chrestos Mission is governed by its Board of Trustees in the United Kingdom, who are also Directors of the company. The Mission's activities in Thailand require it to be registered as a charity in Thailand, and to have a Board of Trustees in Thailand who are responsible to the Government of Thailand for the local operations of the charity. The United Kingdom Board works closely with the Thailand Board and the two are mutually supportive in seeking to achieve the Mission's objectives. Responsibility for the day-to-day operations of Chrestos Mission in Thailand is given to the Director of Overseas Operations, who is resident in Thailand. The Director of Overseas Operations since the inception of the charity has been Dr Geoffrey Atkinson, ably supported by his wife, Mrs Pat Atkinson. Mr Wittaya Wanasatit served as Co-Director during the year.

CHRESTOS MISSION

TRUSTEES' REPORT, continued for the year ended 31 December 2019

Trustees

The following Trustees served on the United Kingdom Board during the year and up to the date of this report:

Anthony John Harrop (Chairman)
Edward Frank Goveia
Neil John Hardy
Rosslyn Anne Hill
Peter Maycock (Secretary)
Pamela Shepherd
Norman John Silverstone
Jacqueline Jennifer Wells

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The objectives of Chrestos Mission are its charitable objects as stated on page 1.

Review of activities during the year

The Bible School

The number of students for the year 2019 was:

	<i>Male</i>	<i>Female</i>	<i>Total</i>
First Year	5	3	8
Second Year	7	19	26
Third Year	7	7	14
Fourth Year	4	6	10
<i>Grand total</i>	23	35	58

Students at Chrestos Mission Foundation are exposed to many different types of instruction. The curriculum is based on intensive study of the books of the Bible and the history of the Bible. These are taught by staff-teachers at Chrestos and visiting professors from Thailand and overseas. The application of Biblical truth to Christian ethics and daily living are carefully instructed from the experience of the teaching staff, most of whom live on campus and share their lives with the students.

The students learn about and observe the work of the Karen churches. During 2019 the students were divided into three groups, with a teacher to supervise each group. Group 1 visited churches in Mae Hong Son area; Group 2 visited churches in the Chiang Mai area; Group 3 visited churches in Chiang Rai area. These visits lasted one month.

The ten Fourth Year Students undertook a 6-month internship from August 2019 to January 2020. The churches were pleased and blessed by the internship students and the students themselves gained the knowledge and experience that will serve them well in their future ministry for the Lord.

Music and Choir play a large part in Karen culture and in the teaching at Chrestos. Thara Chi Chi, Thra Gyi and Thra Simon were the teachers in 2019. Students practiced hard and were able to praise God singing in four-part harmony, accompanied by musical instruments.

CHRESTOS MISSION

TRUSTEES' REPORT, continued for the year ended 31 December 2019

Review of activities during the year, continued

The Bible School, continued

Media Manager Thra Eh Row divided students into groups according to their ability and potential, so that all students know how to type and gain basic computer skills. Because CMF has only a limited number of computers, there are not enough for all students to study at the same time.

Thramu Eh Htoo, Thramu Moo Gay Khu and Thra Rainier divided students into different groups according to the varying language abilities that each student arrived with. In 2019 we welcomed Jonathan and Allison Fitter from US/UK to teach English conversation for daily living. They taught English songs, which helped students to speak, sing and write English, according to the ability of each person.

Ajan Wittaya, formerly Chief Agricultural Officer for the Mae Hong Son Province, and Thra Wichit taught students practical knowledge and understanding of farming. Students will find this instruction of great benefit after graduation, to transfer the knowledge that they gained to the members of the church, such as improved methods of planting vegetables and raising animals. Using these methods on the campus farm also provided food for students, boys and staff, thereby saving expenditure.

The Orphanage

In 2019 we had 18 boys in our orphanage, one of whom was at university. Our orphanage is known as The Home of Peace and Joy.

Chrestos pays the boys' school fees. The students study in two schools, Mae Sariang Boripat Suksa School and Thairat Wittaya 33 School, and on finishing at secondary they have gone on to study at Lampang Rajabhat University and other vocational or tertiary institutions. We encourage the students to study to the highest level of their abilities in order to have the professional skills to earn their living after leaving CMF. Many former boys return to help CMF with their skills, such as electricians. Their performance at schools in Mae Sariang has gained great appreciation from their teachers, as they are often placed in the top academic group, with excellent behaviour.

Chrestos encourages the boys to exercise and play healthy sports. The boys participate in sporting events on the full-size football field, creating team-work and good sporting behaviour.

Orphanage Manager Kri Htoo is concerned that boys in the Home learn about agriculture. He supervises them in growing vegetables and raising ducks. This training makes the boys appreciate farming and esteem those who labour in the rice and vegetable fields. They also see the results of their farm work in the food they eat.

Boys at the Home have the opportunity to worship the Lord and fellowship with students of the Bible School. They have Sunday school classes to learn the teaching from the Word of God and how to live according to the will of God. The Sunday school is divided into 2 groups, younger and older. Naw Moo Gay Khu and students from the Bible School teach these classes.

Media

Students are encouraged to have confidence in their abilities and use their acting skills in evangelistic videos, directed by Media Manager Thra Eh Row. In 2019 they made a gospel video entitled "Turn Back".

CHRESTOS MISSION

TRUSTEES' REPORT, continued for the year ended 31 December 2019

Review of activities during the year, continued

Media, continued

Students learn to sing songs, as soloists and in choirs, and record these praise and worship songs in the studio on the campus Media Centre. Thra Chi Chi supervised the students as they learnt to share the Gospel through music.

Students learn to use media to share the Gospel.

Thra Wi Si is responsible for radio broadcasts over two stations through the Radio Broadcasting of Thailand. Some of these are practical programmes about health and agriculture. Others are music and preaching.

Support and Relief

Chrestos Mission directly supports fourteen church workers and evangelists, some of whom are graduates from Chrestos Bible School, in their respective mission fields in Mae Hong Son Province and Chiang Mai Province in Thailand.

Food aid in the form of canned fish is given to institutions similar to the CMF orphanage.

In 2019 we helped two families who had lost their homes as a result of house fires. CMF also helped various needy people in other places.

We helped the local government in community development, such as building a weir to keep water in Tung Leng village, and helping set up a fire barrier in Mae Khong Sub-district, Mae Sariang District.

Ban Tung Leng health workers came to train CMF staff and students in community sanitation. Police officers came to give training about the law for Thai citizens regarding traffic laws and other rights and duties that citizens must know and follow.

Visitors

In 2019 we received visits from a number of UK Board Trustees. John Silverstone, our Treasurer, and his wife Hazel came to see the work of Chrestos and encouraged us by recommending the operations to develop the ministry of Chrestos. Peter Maycock and Jacqui Wells came to visit, advise and encourage.

A number of professors and volunteers came and taught the Word of God and shared their knowledge with the students. Jonathan and Allison Fitter taught the students the Bible and English. Greg Oswald and his wife supported the budget for the elimination of termites in the team house. We are so blessed by them and grateful to them for their commitment.

Plans for future periods

The Board wishes to thank Mr Wittaya Wanasatit who has ably served as Co-Director of Chrestos Mission Thailand during the year under review, assisted by Geoffrey and Pat Atkinson who continue to co-direct the Mission as they make plans for their retirement. The Board also wishes to thank Mr Acharn Buka for his able work as Bible School Manager. Future leaders of various aspects of the work continue to be sought.

CHRESTOS MISSION

TRUSTEES' REPORT, continued for the year ended 31 December 2019

Statement on public benefit

In deciding what activities Chrestos Mission should undertake during the year, the Trustees have paid due regard to The Charity Commission's guidance on public benefit. The Trustees consider that the objects for which the charity was formed as stated above, and the activities during the year as described above, are for the public benefit.

Chrestos Mission teaches and seeks to put into practice the example and teachings of Jesus Christ as set out in the Bible. Our conviction is that when people take Jesus Christ and the Bible seriously, it prompts them to deliver public benefit. The Bible urges people to be good citizens, fully engaged in civil society, working for the good of fellow citizens everywhere of whatever race or creed. Therefore the effect of Chrestos Mission pursuing its objectives brings public benefit.

FINANCIAL REVIEW

Results for the year

The monies which have been given towards the objects for which Chrestos Mission was established, and the manner in which those monies have been expended or set aside for future use, are shown in the Statement of Financial Activities and the Balance Sheet on pages 7 to 9.

2019 was an encouraging year, with income returning to previous years' levels after a dip in 2018. The Trustees are pleased to report a surplus for the year of £30,720, reversing the previous year's deficit of £30,579.

The Mission's financial position has strengthened during the year, with cash reserves of £94,952 at 31 December 2019. Its major assets continue to be its buildings and facilities at Mae Sariang which are held in the name of its Thailand-registered charity, Chrestos Mission Foundation.

We thank our friends, well-wishers and churches in the United Kingdom and overseas for their encouragement in prayers and financial support. We would also like to thank both Boards of Trustees and the field staff for their wisdom and support, as we work together to bring Christ's kindness to the people in need. May God bless each one of you.

Statement on risks

The Trustees have given consideration to the major risks to which the charity is exposed. Systems have been designed and established to mitigate those risks.

Trustees' responsibility for the accounts

The Trustees (who are Directors of the company 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.

Company law and the law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that year. In preparing those financial statements, the Trustees are required to:

CHRESTOS MISSION

TRUSTEES' REPORT, continued for the year ended 31 December 2019

Trustees' responsibility for the accounts, continued

- (i) select suitable accounting policies and apply them consistently;
- (ii) observe the methods and principles of the Charities Statement of Recommended Practice;
- (iii) make judgments and estimates that are reasonable and prudent;
- (iv) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (v) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, 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 charity 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 charity and financial information included on the charity's website.

Approved by the Trustees on 05/09/2020

and signed on their behalf by Anthony Harrop
Anthony Harrop (Chairman)

INDEPENDENT EXAMINER'S REPORT
to the Trustees and Members
on the unaudited accounts of
CHRESTOS MISSION
for the year ended 31 December 2019

I report to the charity Trustees on my examination of the accounts of Chrestos Mission for the year ended 31 December 2019, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the Trustees of the charity (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 Companies Act 2006 ('the 2006 Act').

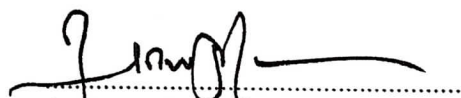
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; 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.



Andrew Geary
Chartered Accountant

Geary Partnership
Chartered Accountants
159a Chase Side, Enfield, EN2 0PW

Date: 5 September 2020

CHRESTOS MISSION

STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2019

	2019			2018
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total</i>	<i>Total</i>
	£	£	£	£
INCOMING RESOURCES				
Donations and legacies				
General gifts and legacies received	133,804	26,953	160,757	125,593
Tax recoverable on gift aid income	10,000	2,933	12,933	3,446
	143,804	29,886	173,690	129,039
Other income				
Bank interest received	234	-	234	74
Sales of Karen publications	1,268	-	1,268	2,708
Other sales and fees received	6,334	-	6,334	5,073
	7,836	-	7,836	7,855
TOTAL INCOMING RESOURCES	151,640	29,886	181,526	136,894
RESOURCES EXPENDED				
Charitable activities (excluding capital expenditure shown in note 2 to the accounts)				
Bible School	56,634	14,613	71,247	67,411
Mae Sariang orphanage	8,132	12,912	21,044	20,808
Star orphanage	1,576	-	1,576	5,936
Studio	14,329	2,016	16,345	15,316
Publications	-	-	-	10,445
Relief	7,681	-	7,681	6,725
Thailand administration expenses	13,787	345	14,132	14,355
	102,139	29,886	132,025	140,996
Governance costs				
UK accountancy fees	1,200	-	1,200	1,200
Thailand audit fees	390	-	390	709
	1,590	-	1,590	1,909
Other expenditure				
Overseas travel, visas and work permits	1,366	-	1,366	2,121
Overseas directors' salaries	9,600	-	9,600	9,600
Depreciation and profit/loss on sale of fixed assets	9,555	-	9,555	13,521
Exchange (gain) on overseas bank balances	(3,455)	-	(3,455)	(814)
Bank charges	125	-	125	140
	17,191	-	17,191	24,568
TOTAL RESOURCES EXPENDED	120,920	29,886	150,806	167,473
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR and NET MOVEMENT IN FUNDS	30,720	-	30,720	(30,579)

CHRESTOS MISSION

STATEMENT OF FINANCIAL ACTIVITIES, continued (incorporating INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2019

	2019	2018
	£	£
RECONCILIATION OF FUNDS (Note 1(g) to the accounts)		
<i>Unrestricted funds:</i>		
General Fund		
Fund brought forward	405,915	440,976
Incoming resources for the year	151,640	109,219
(Outgoing) resources for the year	(120,920)	(139,798)
Transfer to Designated Fund: Orphanage Reserve	-	(4,482)
	-----	-----
Fund carried forward	436,635	405,915
	-----	-----
Designated Fund: Orphanage Reserve		
Fund brought forward	25,000	20,518
Transfer from General Fund (see above)	-	4,482
	-----	-----
Fund carried forward	25,000	25,000
	-----	-----
<i>Restricted funds:</i>		
Sponsorship Fund		
Fund brought forward	-	-
Incoming resources for the year:		
Bible School student sponsorships	11,588	12,240
Orphan sponsorships	12,240	11,985
Staff sponsorships	6,058	3,450
	-----	-----
	29,886	27,675
(Outgoing) resources for the year:		
Bible School	(14,613)	(14,137)
Mae Sariang orphanage	(12,912)	(12,330)
Studio	(2,016)	(863)
Thailand administration expenses	(345)	(345)
	-----	-----
	(29,886)	(27,675)
	-----	-----
Fund carried forward	-	-
	-----	-----

CHRESTOS MISSION

(Company limited by guarantee
and not having a share capital)
Company number: 4500963

BALANCE SHEET 31 December 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets (Thailand)	2		344,164		355,557
CURRENT ASSETS					
Debtors	3	23,719		10,786	
Cash at bank and in hand:					
United Kingdom		52,700		32,326	
Thailand		42,252		34,446	
		118,671		77,558	
CREDITORS: Amounts falling due within one year	4	(1,200)		(2,200)	
NET CURRENT ASSETS			117,471		75,358
TOTAL ASSETS LESS CURRENT LIABILITIES			461,635		430,915
NET ASSETS			461,635		430,915
FUNDS (see page 8)	1(g)				
Unrestricted Funds:					
General Fund			436,635		405,915
Designated Fund: Orphanage Reserve			25,000		25,000
			461,635		430,915
Restricted Funds:					
Sponsorship Fund			-		-
TOTAL FUNDS			461,635		430,915

For the year ended 31 December 2019, the company was entitled to exemption from audit under subsection 1 of section 477 of the Companies Act 2006 (the Act).

Members have not required the company to obtain an audit of its accounts for the year in question under the provisions of section 476 of the Act.

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

Approved by the Directors and Trustees on 05/02/2020

and signed on their behalf by Anthony Harrop and John Silverstone
Anthony Harrop (Chairman) John Silverstone (Treasurer)

CHRESTOS MISSION

NOTES TO THE ACCOUNTS for the year ended 31 December 2019

1 ACCOUNTING POLICIES

a) Basis of accounting

The accounts have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (FRS 102) effective 1 January 2015. Where necessary the headings laid down in the Act have been adapted to meet the special activities of the charity.

b) Income

Gifts and legacies are accounted for when received by Chrestos Mission. Tax recoverable on gift aid income is accounted for when the gift aid income is received as far as it is prudent to do so. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when they are placed in a restricted fund until used.

c) Gifts in kind

Chrestos Mission receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items in the accounts.

d) Expenditure

Expenditure is recognised on an accruals basis. Expenditure is therefore treated as incurred on the date it is invoiced, or the liability crystallises.

e) Foreign currencies

Almost all of the expenditure of Chrestos Mission is incurred in Thailand. The Thai income and expenditure for the year has been translated into sterling pounds by converting at a rate of Baht 38.68 = £1 (2018: Baht 42.56 = £1), being the average rate that applied to transfers of Chrestos Mission funds from the United Kingdom to Thailand during the year. Fixed assets in Thailand are stated in the balance sheet at their historical conversion cost. Current assets in Thailand, including bank balances, are translated at the average rate shown above. This policy has the effect of eliminating all exchange differences in the accounts except for the gain or loss arising on retranslation of Thai bank balances held at the beginning of the year at the current year exchange rate.

f) Fixed assets and depreciation

Fixed assets are stated in the balance sheet at cost, less a provision for depreciation. Depreciation is provided to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land – not depreciated

Land preparation and building costs – 2% per annum on a straight line basis

Office equipment and installations – 25% per annum of reducing balance

Music, studio and PA equipment – 25% per annum of reducing balance

Furniture and fittings – 25% per annum of reducing balance

Motor vehicles - 25% per annum of reducing balance

CHRESTOS MISSION

NOTES TO THE ACCOUNTS, continued for the year ended 31 December 2019

1 ACCOUNTING POLICIES, continued

g) Funds

Unrestricted funds are funds which can be used in accordance with the charitable objects of Chrestos Mission at the discretion of the trustees. The Mission's main unrestricted fund is the General Fund, which may be used for any purpose within the charitable objects of the Mission.

Designated funds are a form of unrestricted funds which have been designated for a specific usage by the trustees. The Orphanage Reserve was established in 2014 in recognition of Chrestos Mission's commitment to the children in the orphanage at Mae Sariang, by providing a reserve fund for the continuance of the orphanage in the event that the flow of income into the Mission is temporarily halted or reduced to levels insufficient to cover ongoing expenses.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The Sponsorship Fund was established to receive sponsorship monies given toward the costs of Bible School students, orphans and staff maintained by Chrestos Mission at Mae Sariang.

2 FIXED ASSETS

	Land & buildings £	Office equipment & instllns £	Music, studio&PA equipment £	Furniture & fittings £	Motor vehicles £	Total £
Cost						
At 1 January 2019	407,956	21,295	30,393	42,074	54,910	556,628
Additions in the year	-	469	411	1,793	-	2,673
Disposals in the year	-	-	-	-	(13,128)	(13,128)
At 31 December 2019	407,956	21,764	30,804	43,867	41,782	546,173
Depreciation						
At 1 January 2019	71,489	18,632	26,093	33,493	51,364	201,071
Charge for the year	7,157	783	1,178	2,593	398	12,109
Eliminated on disposals	-	-	-	-	(11,171)	(11,171)
At 31 December 2019	78,646	19,415	27,271	36,086	40,591	202,009
Net book value						
At 31 December 2019	329,310	2,349	3,533	7,781	1,191	344,164
At 31 December 2018	336,467	2,663	4,300	8,581	3,546	355,557

All of the fixed assets shown above are situated in Thailand. The land and buildings are held in the name of the Thailand-registered charity, Chrestos Mission Foundation.

CHRESTOS MISSION

NOTES TO THE ACCOUNTS, continued for the year ended 31 December 2019

3 DEBTORS

	2019 £	2018 £
Tax recoverable on gift aid income	23,719	10,786
	-----	-----

4 CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Expenditure accruals	1,200	2,200
	-----	-----

5 ANALYSIS OF NET ASSETS BETWEEN FUNDS (Note 1(g))

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	344,164	-	-	344,164
Debtors	23,719	-	-	23,719
Cash at bank and in hand – UK	27,700	25,000	-	52,700
- Thailand	42,252	-	-	42,252
Creditors	(1,200)	-	-	(1,200)
	-----	-----	-----	-----
Net assets at 31 December 2019	436,635	25,000	-	461,635
	-----	-----	-----	-----

6 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

No remuneration was paid to any Trustee, nor to any person connected with a Trustee, during the year.

Travel expenditure of £585 was reimbursed to Mr P Maycock, Trustee, for a visit to Thailand during the year made on behalf of the Board of Trustees.