

The Charity Registration Number is :- 257785

CHRISTIANS IN ACTION

Report and Accounts

31 March 2021

CHRISTIANS IN ACTION

Report and accounts for the year ended 31 March 2021

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CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- CHRISTIANS IN ACTION.

The charity is also known by its operating name, CIA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 257785.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 30 November 1968

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

67 Melfort Road
Thornton Heath,
CR7 7RT

Telephone 0208 868 41603

Email Address financechristiansinaction@outlook.com Web address www.christiansinactionuk.co

The Trustees in office on the date the report was approved were:-

Rev Ray Djan
Rev Andy Paget
Rev Les Isaac

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The following trustees are also members of the charity;

Rev Andy Paget - Clevedon Family Church, International Gospel Outreach

Rev Les Isaac - The Ascension Trust

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To propagate the Protestant and Evangelical faith.

The main activities undertaken in relation to those purposes during the year.

The Church main congregational worship takes place on Sunday mornings this year mainly online. Other meetings include Youth Club which takes place on Saturday afternoons. In addition to in-house activities the young people, age ranging from ages 5 to 18 also take part in field trips and camps. This activity provides a safe environment for the youth to meet and address the challenges they face, often times they will invite their school friends to youth club.

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Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

There are several homegroups that bring people together to study God's word in greater detail with the main aim of drawing people to God but also developing a closer relationship with each other as well encouraging folks to be shining light in their community.

The homegroups have proven to be an ideal small group environment that has allowed for members to invite their friends to informally chat about God.

The Church continues to actively support and encourage missionaries in several countries including India, Macau and Sierra Leone. In these countries the benefits include education of the young and facilities for the elderly.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The Church has continued to operate for the benefit of its members and the wider public during a very trying year.

Members have continued to be of great encouragement to one another in the midst of the pandemic that hit the world in 2020. Members have been meeting online both as a congregation and in smaller groups over the year.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The Ladies in particular as an example, as a group have been meeting online twice a month a means of encouragement and support to each other during the lockdown that existed during the height of the crisis. Some have seen significant spiritual growth as they focused more on developing a stronger relationship with their heavenly father.

The degree to which the achievements and performance during the year have benefited wider society.

This stronger relationship with God has seen some become a source of strength among their family members and friends, and in some cases at their workplace and in their local community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Pastor / Missions Director in consultation with the church elders.

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2021

Bankers	HSBC 139A North End Croydon Surrey CR0 1TN
Accountants	WNR Associates Limited 63/66 Hatton Garden Fifth Floor Suite 23 London, EC1N 8LE

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	31,279	2,179
Unrestricted Revenue Funds available for the general purposes of the charity	49,540	9,512
Restricted Revenue Funds	-	8,750
Total Funds	49,540	18,262

Financial review of the position at the reporting date, 31 March 2021 .

At the date of reporting the charity is showing surplus in activities over expenditure of £7.8k.

There is a balance of £47k in the bank accounts and reserves stand at £49k.

Policies on reserves.

The charity aims to hold a reserve £18000 in cash

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2021

Details of The Independent Examiner

Weldon Ramirez

Member of ACCA

249 Horseshoe Lane

Watford

WD25 7JE

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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.

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 February 2021.

RDjan

[RDjan \(Feb 22, 2022 11:28 GMT\)](#)

REV RAY DJAN
Trustee

CHRISTIANS IN ACTION

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 24 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

CHRISTIANS IN ACTION

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Weldon Ramirez - Independent Examiner

ACCA

249 Horseshoe Lane
Watford
WD25 7JE

This report was signed on 22 February 2021

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	130,260	11,897	142,157	117,570
Charitable activities	A2	17,426	-	17,426	24,459
Investments	A4	5	-	5	23
Total income	A	147,691	11,897	159,588	142,052
Expenditure on:					
Charitable activities	B2	66,472	61,837	128,309	139,873
Total expenditure	B	66,472	61,837	128,309	139,873
Net income for the year		81,219	(49,940)	31,279	2,179
Transfers between funds	C	(41,190)	41,190	-	-
Net income after transfers	A-B-C	40,029	(8,750)	31,279	2,179
Net movement in funds		40,029	(8,750)	31,279	2,179
Reconciliation of funds:-					
Total funds brought forward		9,512	8,750	18,262	16,083
Total funds carried forward		49,541	-	49,541	18,262

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2021

CHRISTIANS IN ACTION - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	97,858	19,712	117,570
Charitable activities	A2	24,459	-	24,459
Other trading activities	A3	-	-	-
Investments	A4	23	-	23
Other	A5	-	-	-
Total income	A	122,340	19,712	142,052
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	55,978	83,895	139,873
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	55,978	83,895	139,873
Net gains on investments	B4	-	-	-
Net income for the year		66,362	(64,183)	2,179
Transfers between funds	C	-	-	-
Net income after transfers		66,362	(64,183)	2,179
Net movement in funds		66,362	(64,183)	2,179
Reconciliation of funds:-				
Total funds brought forward		9,121	6,962	16,083
Total funds carried forward		75,483	(57,221)	18,262

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2021

CHRISTIANS IN ACTION - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	31,279	2,179
Resources applied on functional fixed assets	(793)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>30,486</u>	<u>2,179</u>

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	9,512	8,750	18,262	16,083
Recognised gains and losses before transfers	<u>81,219</u>	<u>(49,940)</u>	<u>31,279</u>	<u>2,179</u>
	90,731	(41,190)	49,541	18,262
(From)/To unrestricted revenue funds	(41,190)	41,190	-	-
Closing revenue funds	<u>49,541</u>	<u>-</u>	<u>49,541</u>	<u>18,262</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	49,541	-	49,541	18,262

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2021

**CHRISTIANS IN ACTION
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	143,492	139,008
Refunds from HMRC on gift aided donations	16,091	3,021
Investment income		
Interest receivable	5	23
Gross income in the year before exceptional items	159,588	142,052
Gross income in the year including exceptional items	159,588	142,052
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	126,673	138,577
Governance costs	1,636	1,296
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	128,309	139,873
Net income before tax in the financial year	31,279	2,179
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	31,279	2,179
Retained surplus for the financial year	31,279	2,179

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION - Balance Sheet as at 31 March 2021

	Note	SORP Ref	2021 £	2020 £
Fixed assets		A		
Tangible assets	10	A2	793	-
Current assets		B		
Cash at bank and in hand		B4	47,871	18,262
Creditors: amounts falling due within one year	12	C1	<u>877</u>	<u>-</u>
Net current assets			48,748	18,262
The total net assets of the charity			<u>49,541</u>	<u>18,262</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	15	D2	-	8,750
			-	8,750
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	49,541	9,512
			49,541	9,512
Designated Funds				
Total charity funds			<u>49,541</u>	<u>18,262</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

REV RAY DJAN


RDjan (Feb 22, 2022 11:28 GMT)

Trustee

Approved by the board of trustees on 22 February 2021

The notes attached on pages 15 to 24 form an integral part of these accounts.

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The charity is an unincorporated entity and is not subject to tax on any of its charitable activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity holds no financial instruments.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	724	434

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2021

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 15 Volunteers who donated 200 hours of their time.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	73,937	68,992
Employer's National Insurance for all staff	498	872
Employer's operating costs of defined contribution pension schemes	724	434
Total salaries, wages and related costs	75,159	70,298

The average number of part time staff employed in the year was	3	2
The average number of full time staff employed in the year was	2	1
The estimated full time equivalent number of all staff employed in the year was	3	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on management and administration	2	1
The estimated full time equivalent number of all staff employed as above	3	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year was	37,000	37,000
Total remuneration package included in total salaries above	37,000	37,000

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown in the accounts.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2021

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
Additions	-	793	-	793
At 31 March 2021	-	793	-	793
Depreciation				
At 31 March 2021	-	-	-	-
Net book value				
At 31 March 2021	-	793	-	793
 <i>Prior Year</i>				
	Land and Buildings	Plant & Machinery	Motor Vehicles	Total

11 Investment pooling schemes and arrangements

None exist for the charity.

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	(395)	-
PAYE, NIC VAT and other taxes	(482)	-
	(877)	-

13 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	18,262	16,083
Surplus after tax for the year	31,279	2,179
At 31 March 2021	49,541	18,262

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2021

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	793	-	-	793
Current Assets	47,871	-	-	47,871
Current Liabilities	877	-	-	877
	49,541	-	-	49,541
	<hr/>			
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	9,512	-	8,750	18,262
	9,512	-	8,750	18,262

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
		See Note 16	See Note 0	
		£	£	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	9,512	81,219	(41,190)	49,541
Total unrestricted and designated funds	9,512	81,219	(41,190)	49,541
Restricted funds:-				
Sundry other funds	8,750	(49,940)	41,190	-
Total restricted funds	8,750	(49,940)	41,190	-
Total charity funds	18,262	31,279	-	49,541

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2021

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	147,691	(66,472)	-	81,219
Restricted funds:-				
Sundry other funds	11,897	(61,837)	-	(49,940)
	159,588	(128,309)	-	31,279

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Sundry other funds

Funds held for various grants and donations made to ministers and projects.

-

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	114,169	11,897	126,066	114,549
Refunds from HMRC on gift aided donations	16,091	-	16,091	3,021
Total donations and gifts from individuals	130,260	11,897	142,157	117,570

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior year	97,858	19,712	117,570	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	130,260	11,897	142,157	117,570

All the donations and gifts in the prior year were unrestricted.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior year			
Total Donations, Grants and Legacies A1	97,858	19,712	117,570

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	8,322	-	8,322	10,109
Letting of property for charitable purposes	9,104	-	9,104	14,350
Total Primary purpose and ancillary trading	17,426	-	17,426	24,459

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	17,426	-	17,426	24,459
Total from charitable activities A2	17,426	-	17,426	24,459

22 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Bank Interest Receivable	5	-	5	23
Total investment income A4	5	-	5	23

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable activities		-	50,949	50,949	51,289
Costs of running clubs		1,103	-	1,103	5,743
Total direct spending	B2a	1,103	50,949	52,052	57,032

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2020	2020	2020
		£	£	£
Gross wages and salaries - charitable activities		3,346	47,943	51,289
Total direct spending	B2a	9,089	47,943	57,032

24 Expenditure on charitable activities- Grant funding of activities

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Grants made to individuals		17,271	10,888	28,159	37,562
Total grantmaking costs	B2c	17,271	10,888	28,159	37,562

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2020	2020	2020
		£	£	£
Grants made to individuals		1,610	35,952	37,562
Total grantmaking costs	B2c	1,610	35,952	37,562

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	22,988	-	22,988	17,703
Employers' NI - Administrative staff	498	-	498	872
Defined contribution pension costs - Other salaries	724	-	724	434
Training and welfare - staff	375	-	375	118
Travel and subsistence - staff	-	-	-	770
<i>Premises Expenses</i>				
Rates and water charges	2,425	-	2,425	2,612
Light heat and power	7,225	-	7,225	7,284
Premises repairs, renewals and maintenance	3,334	-	3,334	5,537
Cleaning and refuse collection	1,545	-	1,545	1,354
<i>Administrative overheads</i>				
Telephone, fax and internet	1,587	-	1,587	2,046
Stationery and printing	128	-	128	316
Subscriptions to periodicals	446	-	446	529
Equipment expenses	511	-	511	-
Hire of equipment	-	-	-	144
IT costs	305	-	305	1,221
Liability and contents insurance	2,105	-	2,105	1,963
Sundry expenses	943	-	943	362
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	210	-	210	-
Consultancy fees	500	-	500	-
Other legal and professional	-	-	-	120
<i>Financial costs</i>				
Bank charges	613	-	613	598
Support costs before reallocation	46,462	-	46,462	43,983
Total support costs - Current Year	46,462	-	46,462	43,983

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,636	-	1,636	1,296
Total Governance costs	1,636	-	1,636	1,296

All the expenditure in the prior year was unrestricted.

27 Total Charitable expenditure

<i>Current Year</i>			Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
			2021	2021	2021	2020
			£	£	£	£
Total direct spending	B2a	1,103	50,949	52,052	57,032	
Total grantmaking costs	B2c	17,271	10,888	28,159	37,562	
Total support costs	B2d	46,462	-	46,462	43,983	
Total Governance costs	B2e	1,636	-	1,636	1,296	
Total charitable expenditure	B2	66,472	61,837	128,309	139,873	

<i>Prior Year</i>			Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
			2020	2020	2020
			£	£	£
Total direct spending	B2a	9,089	47,943	57,032	
Total grantmaking costs	B2c	1,610	35,952	37,562	
Total support costs	B2d	43,983	-	43,983	
Total Governance costs	B2e	1,296	-	1,296	
Total charitable expenditure	B2	55,978	83,895	139,873	