

The Charity Registration Number is :- 257785

CHRISTIANS IN ACTION

Report and Accounts

31 March 2022

CHRISTIANS IN ACTION

Report and accounts for the year ended 31 March 2022

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CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

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.

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 2022

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

67 Melfort Road

Thornton Heath,

CR7 7RT

Telephone 0208 8684 1603

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

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 2022 :-

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.

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2022

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.

Other meetings include Youth Club which takes place on Saturday afternoons.

In addition to inhouse 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.

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

Members have started to return to the building since the easing of measures restricting the assembling of people.

The church has continued to maintain online access, mainly intended for those who have mobility challenges or restrictions. This has been of great encouragement to this group, but other groups are not excluded from accessing the church service online.

The Ladies have continued meeting online twice a month as a means of encouragement and support to each other post lockdown.

The homegroups continue to operate online and continues to 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 good examples their community.

The homegroups have continued 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.

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Trustees' Annual Report for the year ended 31 March 2022

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

The church has continued to maintain online presence e.g. the homegroups operate every week via zoom, and have established links with other churches in the local area with a couple of the leaders attending community meetings both online and in person. Post pandemic has seen a drive towards working more collaboratively with other likeminded church leaders in the local area.

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

The beneficiaries of the charity have a wealth of information which has been made available via the church website, as well as the ongoing engagement facilitated by the homegroups.

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

The online events has certainly made church events more accessible to a wider audience, with guests often joining online and themselves engaging in the discussions. Some of the topics discussed include marriage and parenting.

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.

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

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2022

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	(8,752)	31,279
Unrestricted Revenue Funds available for the general purposes of the charity	39,862	40,790
Restricted Revenue Funds	926	8,750
Total Funds	40,788	49,540

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

At the date of reporting the charity is showing deficit in activities over expenditure of £8.8k.

There is a balance of £38k in the bank accounts and reserves stand at £41k.

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.

Details of The Independent Examiner

Weldon Ramirez FCCA

Member of Association of Certified Chartered Accountants

63/66 Hatton Garden

Fifth Floor Suite 23

London

EC1N 8LE

CHRISTIANS IN ACTION

Trustees' Annual Report for the year ended 31 March 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

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 6 April 2023.

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 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 March 2022 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 report

As described on page 6, 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 FCCA - Independent Examiner

Association of Certified Chartered Accountants

63/66 Hatton Garden
Fifth Floor Suite 23
London
EC1N 8LE

This report was signed on 6 April 2023

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

		Current year	Current year	Current year	Prior Year
	SORP Ref	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	98,660	11,833	110,493	142,157
Charitable activities	A2	20,180	150	20,330	17,426
Investments	A4	3	-	3	5
Total income	A	118,843	11,983	130,826	159,588
Expenditure on:					
Charitable activities	B2	119,771	19,807	139,578	128,309
Total expenditure	B	119,771	19,807	139,578	128,309
Net income for the year		(928)	(7,824)	(8,752)	31,279
Net income after transfers	A-B-C	(928)	(7,824)	(8,752)	31,279
Net movement in funds		(928)	(7,824)	(8,752)	31,279
Reconciliation of funds:-					
	E				
Total funds brought forward		40,790	8,750	49,540	18,262
Total funds carried forward		39,862	926	40,788	49,541

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 25 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2022

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

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	130,260	11,897	142,157
Charitable activities	A2	17,426	-	17,426
Other trading activities	A3	-	-	-
Investments	A4	5	-	5
Other	A5	-	-	-
Total income	A	147,691	11,897	159,588
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	66,472	61,837	128,309
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	66,472	61,837	128,309
Net gains on investments	B4	-	-	-
Net income for the year		81,219	(49,940)	31,279
Transfers between funds	C	-	-	-
Net income after transfers		81,219	(49,940)	31,279
Net movement in funds		81,219	(49,940)	31,279
Reconciliation of funds:-				
Total funds brought forward		9,512	8,750	18,262
Total funds carried forward		90,731	(41,190)	49,541

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 25 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2022

CHRISTIANS IN ACTION - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(8,752)	31,279
Resources applied on functional fixed assets	(378)	(793)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(9,130)</u>	<u>30,486</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	40,790	8,750	49,540	18,262
Recognised gains and losses before transfers	(928)	(7,824)	(8,752)	31,279
	<u>39,862</u>	<u>926</u>	<u>40,788</u>	<u>49,541</u>
Closing revenue funds	<u>39,862</u>	<u>926</u>	<u>40,788</u>	<u>49,541</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	39,862	926	40,788	49,541

The notes attached on pages 15 to 25 form an integral part of these accounts.

CHRISTIANS IN ACTION - Statement of Financial Activities for the year ended 31 March 2022

**CHRISTIANS IN ACTION
Income and Expenditure Account for the year ended 31 March 2022 as required by the
Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	119,811	143,492
Refunds from HMRC on gift aided donations	11,012	16,091
Investment income		
Interest receivable	3	5
Gross income in the year before exceptional items	130,826	159,588
Gross income in the year including exceptional items	130,826	159,588
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	139,577	126,673
Governance costs	-	1,636
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	139,577	128,309
Net income before tax in the financial year	(8,751)	31,279
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(8,751)	31,279
Retained surplus for the financial year	(8,751)	31,279

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 25 form an integral part of these accounts.

CHRISTIANS IN ACTION - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	1,171	793
Current assets		B		
Debtors	10	B2	1,731	(1)
Cash at bank and in hand		B4	37,886	47,871
Total current assets			<u>39,617</u>	<u>47,870</u>
Creditors: amounts falling due within one year	11	C1	<u>-</u>	<u>877</u>
Net current assets			39,617	48,747
The total net assets of the charity			<u>40,788</u>	<u>49,540</u>

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

Restricted funds					
Restricted Revenue Funds	14	D2	926	8,750	
			926		8,750
Unrestricted Funds					
Unrestricted Revenue Funds	14	D3	39,862	40,790	
			39,862		40,790
Designated Funds					
Total charity funds			<u>40,788</u>	<u>49,540</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

Trustee

Approved by the board of trustees on 6 April 2023

The notes attached on pages 15 to 25 form an integral part of these accounts.

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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

The charity is a public benefit entity.

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 Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial 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.

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

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

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	638	724

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 10 Volunteers who donated 120 hours of their time.

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities.

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	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	63,768	73,937
Employer's National Insurance for all staff	338	498
Employer's operating costs of defined contribution pension schemes	638	724
Total salaries, wages and related costs	64,744	75,159

The average number of part time staff employed in the year was	3	3
The average number of full time staff employed in the year was	2	2
The estimated full time equivalent number of all staff employed in the year was	4	4

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

Engaged on charitable activities	1	1
Engaged on publicity activities	1	1
Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed as above	4	4

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.

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

Highest paid employee

The remuneration in the year year was	38,400	37,000
Total remuneration package included in total salaries above	38,400	37,000

8 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.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	-	793	-	793
Additions	-	378	-	378
At 31 March 2022	-	1,171	-	1,171
Depreciation				
At 31 March 2022	-	-	-	-
Net book value				
At 31 March 2022	-	1,171	-	1,171
At 31 March 2021	-	793	-	793
 Prior Year				
	£	£	£	£
Cost				
Additions	-	793	-	793
31 March 2021	-	793	-	793
Depreciation				
Net book value				
31 March 2021	-	793	-	793

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

10 Debtors

	2022	2021
	£	£
Other debtors	1,731	-

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	-	(395)
PAYE, NIC VAT and other taxes	-	(482)
	<u>-</u>	<u>(877)</u>

12 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	49,541	18,262
Surplus after tax for the year	(8,751)	31,279
At 31 March 2022	<u>40,790</u>	<u>49,541</u>

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

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,171	-	-	1,171
Current Assets	38,691		926	39,617
	<u>39,862</u>	<u>-</u>	<u>926</u>	<u>40,788</u>
At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	793	-	-	793
Current Assets	39,120	-	8,750	47,870
Current Liabilities	877	-	-	877
	<u>40,790</u>	<u>-</u>	<u>8,750</u>	<u>49,540</u>

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 15 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	40,790	(928)	-	39,862
Total unrestricted and designated funds	40,790	(928)	-	39,862
Restricted funds:-				
Sundry other funds	8,750	(7,824)	-	926
Total restricted funds	8,750	(7,824)	-	926
Total charity funds	49,540	(8,752)	-	40,788

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	118,843	(119,771)	-	(928)
Restricted funds:-				
Sundry other funds	11,983	(19,807)	-	(7,824)
	130,826	(139,578)	-	(8,752)

CHRISTIANS IN ACTION

Notes to the Accounts for the year ended 31 March 2022

16 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.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Sundry other funds	Funds held for various grants and donations made to ministers and projects.
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17 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 2022 as required by the SORP 2015

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

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	87,648	11,833	99,481	126,066
Refunds from HMRC on gift aided donations	11,012	-	11,012	16,091
Total donations and gifts from individuals	98,660	11,833	110,493	142,157
All the donations and gifts in the prior year were unrestricted.				
Prior year	130,260	11,897	142,157	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	98,660	11,833	110,493	142,157
All the donations and gifts in the prior year were unrestricted.				
Prior year				
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies A1	130,260	11,897	142,157	

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

19 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	-	-	-	8,322
Letting of property for charitable purposes	15,025	-	15,025	9,104
Other	5,155	150	5,305	-
Total Primary purpose and ancillary trading	20,180	150	20,330	17,426

20 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	20,180	150	20,330	17,426
Total from charitable activities A2	20,180	150	20,330	17,426

21 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	3	-	3	5
Total investment income A4	3	-	3	5

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Gross wages and salaries - charitable activities		34,535	5,339	39,874	50,949
Costs or running clubs		2,964	-	2,964	1,103
Total direct spending	B2a	37,499	5,339	42,838	52,052

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £
Gross wages and salaries - charitable activities		-	50,949	50,949
Total direct spending	B2a	1,103	50,949	52,052

23 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Grants made to individuals		18,369	14,417	32,785	28,159
Total grantmaking costs	B2c	18,369	14,417	32,785	28,159

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

CHRISTIANS IN ACTION

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	23,894	-	23,894	22,988
Employers' NI - Administrative staff	338	-	338	498
Defined contribution pension costs - Other salaries	638	-	638	724
Training and welfare - staff	555	-	555	375
<i>Premises Expenses</i>				
Rates and water charges	3,166	-	3,166	2,425
Light heat and power	5,384	-	5,384	7,225
Premises repairs, renewals and maintenance	11,358	-	11,358	3,334
Cleaning and refuse collection	1,964	-	1,964	1,545
<i>Administrative overheads</i>				
Telephone, fax and internet	1,364	-	1,364	1,587
Stationery and printing	141	-	141	128
Subscriptions to periodicals	195	-	195	446
Equipment expenses	341	-	341	511
Software licences and expenses	1,911	-	1,911	305
Liability and contents insurance	2,117	-	2,117	2,105
Sundry expenses	236	-	236	943
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,854	-	1,854	210
Legal fees	35	-	35	-
Consultancy fees	8,000	-	8,000	500
<i>Financial costs</i>				
Bank charges	412	51	463	613
Support costs before reallocation	63,903	51	63,954	46,462
Total support costs - Current Year	63,903	51	63,954	46,462

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 2022 as required by the SORP 2015

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	-	-	-	1,636
Total Governance costs	-	-	-	1,636

All the expenditure in the prior year was unrestricted.

26 Total Charitable expenditure

<i>Current Year</i>			Current year	Current year	Current year	Prior Year
			Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds		
			2022	2022	2022	2021
			£	£	£	£
Total direct spending	B2a	37,499	5,339	42,838	52,052	
Total grantmaking costs	B2c	18,369	14,417	32,785	28,159	
Total support costs	B2d	63,903	51	63,954	46,462	
Total Governance costs	B2e	-	-	-	1,636	
Total charitable expenditure	B2	119,771	19,807	139,577	128,309	

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