

CHRISTIAN ENQUIRY AGENCY Ltd

Company Number 8302274

Registered Charity No 1152730

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS for the year ended 31st December 2022

CHRISTIAN ENQUIRY AGENCY Ltd
Registered Charity No 1152730
REPORT OF THE TRUSTEES

The Trustees present their annual report and the financial statements of the Agency for the year ended 31st December 2022.

Legal Status and Organisation of the Charity.

The Agency is a Registered Charity and was first established, by a Trust Deed dated 31st July 1987. Management of the Agency is vested in Trustees, who comprise the Moderator, Vice Moderator, Honorary Secretary, Honorary Treasurer and one other or such larger number as the Trustees themselves shall determine.

Our Communications Manager Cherry Hamilton works part time for the Charity

The Trustees normally meet at least three times during the year. Details of the Trustees are given on Page 3.

The Agency was set up with the support of the British Council of Churches, the Evangelical Alliance, the Roman Catholic Church, the Black-led Churches and others. The Objects of the Agency are to advance Christian religion and Christian education within England and Wales.

Activities

The Agency deals with enquiries relating to the Christian faith, particularly from people who have no existing contact with Christian communities, and are not ready to make contact with a local church. We give free, objective, reliable and confidential information to those who are interested in the Christian faith.

The main channel through which we give information is the website www.christianity.org.uk. This was completely redesigned in November 2010 and again in 2015 and a further redesign in 2019. This has allowed the Agency to provide information to a far greater number of people than was possible through activities that were largely paper-based. The website contains about 80,000 words of information about the Christian faith - information about what Christians believe, and frequently asked questions about faith, as well as seasonally changing features.

The website also enables people to make contact with the Agency. We are able to send those who do so a Gospel, put them in touch with a local church, answer their questions, enter an email conversation about what it means to have faith, or pray for them through a network of about two hundred supporters who are committed to this task. It is our policy to send people what they ask for, and solely what they ask for.

A print-based ministry continues for those who prefer to receive information in this way, and we continue to respond to requests for information that come because of the Agency's presence in free newspapers, and because a freepost address is made known at exhibitions in cathedrals, and on other literature made available to those who might be interested in the life and teaching of Jesus.

Gospels are now sent direct by Verite CM Ltd <https://veritecm.com/>

The redesigned www.christianity.org.uk website continues to be updated and edited by Cherry Hamilton and the Trustees.

Funding

Throughout its history, the Agency has derived the greater part of its income from grants from the denominations and charitable trusts which support its work. Grants from denominations have been significantly reduced during the last two to three years, partly because financial pressures are directing denominational resources to their own agencies, and also because of the reduced level of our own activity. Full details of such grants appear in Note 2.

We are also very much indebted to the local churches and individuals who made voluntary donations to support the work of the Agency during the year.

Achievements and performance

During the year, we have continued with the further development of the website at www.christianity.org.uk, including the development of new material and the establishment of a facility for access from mobile devices. We are greatly indebted to the many people who have written and developed the website content.

We are enormously grateful to the Trustees of the Deo Gloria Trust for their continued support which is so vital to the agency's operation, and to the contribution of Church Army.

Financial Results

Details of the financial transactions in 2022 appear in the accounts. Overall, expenditure exceeded income by some £8,642. Total reserves are thereby reduced to £84,830 due to revaluation of Charifund including a general Contingency reserve of £20,000.

Future Development

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

Public benefit

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

Statement of Trustees' Responsibility

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

Signed on Behalf of the Trustees

CHRISTIAN ENQUIRY AGENCY

Registered Charity No 1152730

Company Number 8302274

PATRONS

Lord Alton of Liverpool
Baroness Sherlock

TRUSTEES

Moderator

- Simon Woodman

Secretary

- Eric Thompson from September 2021

Treasurer

- Eric Thompson

Vice Moderator

- Neville Willerton

- Rev Elizabeth Clutterbuck

- Alistair Johnson

- Steve Hollinghurst

- Benjamin Aldous

- Holly Adams

REGISTERED ADDRESS

Wilson Carlile Centre
50 Cavendish Street
Sheffield
S3 7RZ

BANKERS

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

M&G Charifund
Laurence Poutney Hill
London EC4R 0HH

INDEPENDENT EXAMINER

S J East

INDEPENDENT EXAMINER'S REPORT

to the Trustees of

CHRISTIAN ENQUIRY AGENCY Ltd

I report on the Accounts of the Christian Enquiry Agency Ltd for the year ended 31st December 2021 which are set out on pages 5 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Donations and Legacies		5,536	-	5,536	4,394
Gift Aid		702	-	702	771
Grants Receivable	2	15,092	-	15,092	12,000
Investment Income	3	4,292	-	4,292	13,611
Other Sales		-	-	-	-
Other Income		-	-	-	-
Total Incoming Resources		£ 25,622	£ -	£ 25,622	£ 30,776
Resources Expended					
Fundraising	4	350	-	350	-
Charitable Activities	5	25,271	0	25,271	27,398
Total Resources Expended		25,270	-	25,270	27,398
Gain/Loss on Investments		£ (8,994)	-	£ (8,994)	-
Net Income		£ (8,642)	£ -	£ (8,642)	3378
Fund balances brought forward at 01/01/2022		93,472		93,472	90,094
Transfers Between Funds			-	-	-
Fund balances carried forward at 31/12/2022		£ 84,830	£ -	£ 84,830	£ 93,472
	Note	31/12/2022		31/12/2021	
		£	£	£	£
less Depreciation to	7	-		-	
Disposals at Valuation		-		-	
Less: Depreciation for the Year to Date		-		-	
Current Asset Investment		70,946		79,939	
Cash at Bank		13,884		13,533	
Sundry Debtors and Prepaid Expenses	8	-		-	
		84,830		93,472	
Sundry Creditors and Accrued Charges	9			-	
			84,830		93,472
			84,830		93,472
		£ 84,830		£ 93,472	
Unrestricted Funds					
General Fund			64,830		73,472
Contingency Reserve Fund	10		20,000		20,000
Restricted Funds			£ 84,830		£ 93,472

The Christian Enquiry Agency Ltd
Income and Expenditure Account
for the year ended 31st December 2022

	Total 2022 £	Total 2021 £
Total Incoming resources	25,622	44,810
Resources expended	<u>25,270</u>	<u>48,959</u>
Operating deficit/surplus for the year	352	-4,149
Net Gain/Loss on Investments	<u>-8,994</u>	<u>822</u>
Net Income for the year	-8,642	-3,327
Other comprehensive income:		
Revaluation of fixed assets	0	0
Net assets transferred to endowments	<u>0</u>	<u>0</u>
Total comprehensive income	-8,642	-3,327

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

1. ACCOUNTING POLICIES

The following accounting policies are used consistently in relation to all items which are considered to be material in relation to the Charity's affairs:-

(a) The accounts are prepared on a going concern basis, under the historical cost convention, and on an accruals basis. Where applicable, the principles embodied in the Revised Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005, and applicable United Kingdom Accounting Standards are followed.

(b) Office Furniture and Equipment is capitalised, and depreciation is provided at rates which are expected to write off the cost, less any residual value, over the economic life of the asset. Equipment acquired before 31st December 2005 is depreciated at 25% of written down value per annum; equipment acquired after that date is depreciated at 25% of cost per annum. The full annual charge is applied to all assets owned at the accounting date. Prior to 1st January 1997, Office Furniture was not depreciated. We do not own any office furniture or equipment.

(c) Voluntary donations and grants, income from fund raising and bank interest receivable are normally brought into account when received. However, where donations are stated to be for a period in excess of one year, the proportion relating to future years is carried forward as Deferred Income, and credited to revenue in the period to which it relates. Literature provided without charge by other agencies for distribution to enquirers is not brought into account, as it is considered that the Charity is simply distributing this on behalf of the donors.

(d) Restricted funds received for specific purposes are accounted for separately together with related expenditure. Any unspent balances of restricted funds are held on separate Reserves.

2. GRANTS.

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Baptist Union	500	-	500	500
Deo Gloria Trust	9,000	-	9,000	6,000
Ebenezer Trust	500	-	500	500
Stewardship	92	-	92	-
Methodist Church	5,000	-	5,000	5,000
	<u>15,092</u>	<u>-</u>	<u>15,092</u>	<u>12,000</u>

3. INVESTMENT INCOME.

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
M&G Charifund Revaluation	-£ 8,994	-	-£ 8,994	-
M&G Charifund Interest paid over	£ 4,292	-	£ 4,292	£ 13,611

4. OTHER EXPENDITURE ON RAISING FUNDS

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Newsletter, Supporters' Letters etc	350	-	350	0
	<u>£ 350</u>	<u>£ -</u>	<u>£ 350</u>	<u>£ -</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Operation of the Christian Enquiry Agency:				
Payroll Costs,	18,923	-	18,923	19,472
Clerical Support	1,322	-	1,322	648
Insurance	362	-	362	373
Postage, Stationery & Telephone	293	-	293	284
Travelling, Lodging and Subsistence	513	-	513	369
Literature, DVD's and Tapes for Enquirers	363	-	363	350
Newsletters	350	-	350	-
Website Development and Maintenance	1,944	-	1,944	4,340
Management and Administration	386	-	386	120
Other	815	-	815	1,443
	<u>£ 25,271</u>	<u>£ -</u>	<u>£ 25,271</u>	<u>£ 27,399</u>

6. STAFF AND TRUSTEES.

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

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total Funds
	£	£	£	£
Agreed Cost of Staff	20,245	-	20,245	19,472
	<u>£ 20,245</u>	<u>£ -</u>	<u>£ 20,245</u>	<u>£ 19,472</u>

(b) No Trustee receives any remuneration or benefit from the Charity.

7. FIXED ASSETS.

	2022	2021
	£	£
Office Furniture and Equipment	-	-
Disposal Proceeds	-	-
Depreciation Charge for the Year and Losses on Sale	-	-
Nett Book Value at End of Year	<u>£ -</u>	<u>£ -</u>

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8. DEBTORS AND PREPAYMENTS.

	2022	2021
	£	£
Recoverable Income Tax on Gift Aided Donations	-	-
Prepaid Expenses and Sundry Debtors	-	-
	<u>£ -</u>	<u>£ -</u>

9. CREDITORS AND ACCRUED CHARGES.

	2022	2021
	£	£
Development of Outreach Media	-	-
Expense Claims and Sundry Creditors	-	-
	<u>£ -</u>	<u>£ -</u>

10. RELATED PARTY TRANSACTIONS

Donations to the charity by Trustees amounted to £880.

11. FUNDS.

	Brought Forward at 1.1.2022	Incoming Resources	Outgoing Resources	Unrealised Loss	Transfers between Funds	Carried Forward at 31.12.2022
	£	£	£	£	£	£
Unrestricted Funds:						
General Fund	73,472	25,622	(25,270)	(8,994)	-	64,830
Contingency Reserve Fund	20,000	-	-	-	-	20,000
Restricted Fund	-	-	-	-	-	-
	<u>£ 93,472</u>	<u>£ 25,622</u>	<u>£ (25,270)</u>	<u>£ (8,994)</u>	<u>£ -</u>	<u>£ 84,830</u>

12. NET ASSETS BY FUND.

	Investments	Current Assets	Current Liabilities	Net Assets
	£	£	£	£
Unrestricted Funds:				
General Fund	70,946	13,884	-	84,830
Restricted Fund	-	-	-	0
	<u>70,946</u>	<u>13,884</u>	<u>0</u>	<u>84,830</u>

13. DESCRIPTION of FUNDS

The charity Operates three funds:

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

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