

CHRISTADELPHIAN MEAL-A-DAY FUND  
OF THE AMERICAS  
FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2010 AND 2009

Virginia P. Brierly, CPA  
431 Mayfield Place  
Newport News, Virginia 23608

Board of Directors  
Christadelphian Meal-A-Day Fund of the Americas  
Charlottesville, Virginia

I have compiled the accompanying statements of financial position of the Christadelphian Meal-A-Day Fund of the Americas (a nonprofit organization) as of December 31, 2010 and 2009 and the related statements of activities and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

A handwritten signature in black ink that reads "Virginia P. Brierly, CPA". The signature is written in a cursive style with a large, stylized "V" and "P".

Virginia P. Brierly, CPA  
Newport News, Virginia  
March 18, 2011

Christadelphian Meal-A-Day Fund of the Americas  
 Statements of Financial Position  
 Compiled - Unaudited  
 December 31, 2010 and 2009

	<b>2010</b>	<b>2009</b>
<b>Assets</b>		
Cash - Unrestricted		
Checking Account	\$7,307	\$2,087
Savings Accounts	46,586	34,517
Undeposited Funds	313,837	493
Total Unrestricted Cash	<u>367,730</u>	<u>37,097</u>
Cash - Temporarily Restricted (Note B)	107,402	112,402
Total Assets	<u>\$475,132</u>	<u>\$149,499</u>
<b>Liabilities</b>		
Accounts Payable	\$150,000	\$0
<b>Net Assets</b>		
Unrestricted Net Assets	217,730	37,097
Temporarily Restricted Net Assets (Note B)	107,402	112,402
Total Net Assets	<u>325,132</u>	<u>149,499</u>
Total Liabilities and Net Assets	<u>\$475,132</u>	<u>\$149,499</u>

The accompanying notes are an integral part of this statement.

Charistadelphian Meal-A-Day Fund of the Americas  
 Statements of Activities  
 Compiled - Unaudited  
 Years Ended December 31, 2010 and 2009

	2010	2009
<b>Unrestricted Net Assets</b>		
Unrestricted Revenues and Other Income		
Contributions:		
Ecclesias	\$33,462	\$28,728
Individuals	510,247	155,470
Organizations	33,525	21,668
Total Contributions	577,234	205,866
Interest Income	881	812
Sale of Merchandise	580	600
Total Unrestricted Revenues and Other Income	578,695	207,278
Expenses		
Program Services		
General Welfare	348,023	249,720
Build Program Expenses	48,536	1,000
Cost of Merchandise	0	2,184
Supporting Services		
Administrative	1,408	2,117
Advertising	95	618
Total Expenses	398,062	255,639
<b>Increase (Decrease) in Unrestricted Net Assets</b>	180,633	(48,361)
 <b>Temporarily Restricted Net Assets (Note B)</b>		
Contributions:		
Individuals	150,000	100,950
Organizations	500	116,779
Total Contributions	150,500	217,729
Net Assets Released from Restrictions		
Restrictions satisfied by payments	155,500	105,327
<b>Increase (Decrease) in Temporarily Restricted Net Assets</b>	(5,000)	112,402
<b>Increase in Net Assets</b>	175,633	64,041
<b>Net Assets at Beginning of Year</b>	149,499	85,458
<b>Net Assets at End of Year</b>	\$325,132	\$149,499

The accompanying notes are an integral part of this statement.

Christadelphian Meal-A-Day Fund of the Americas  
 Statements of Cash Flows  
 Compiled - Unaudited  
 Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash Flows from Operating Activities		
General Contributions	\$577,234	\$322,645
Pass Through Contributions	150,500	100,950
Sale of T-Shirts	580	600
General Welfare Expenses	(350,103)	(249,720)
Pass Through Payments	(500)	(100,950)
Build Program Costs	(51,456)	(1,000)
Cost of T-Shirts	0	(2,184)
Advertising & Administrative	(1,503)	(7,112)
Net Cash Provided by Operating Activities	<u>324,752</u>	<u>63,229</u>
 Cash Flows from Investment Activities		
Interest	<u>881</u>	<u>812</u>
Net Cash Provided by Investment Activities	<u>881</u>	<u>812</u>
 Net Increase in Cash and Cash Equivalents	325,633	64,041
Beginning Cash and Cash Equivalents	149,499	85,458
Ending Cash and Cash Equivalents	<u>\$475,132</u>	<u>\$149,499</u>

The accompanying notes are an integral part of this statement.

**Christadelphian Meal-A-Day Fund of the Americas**  
**Notes to Financial Statements**  
**Years Ended December 31, 2010 and 2009**

**Note A: Nature of Activities and Significant Accounting Policies**

Nature of Activities: The purpose of the Christadelphian Meal-A-Day Fund of the Americas (CMA DFA) is to help Christadelphians and others fulfill the duty of loving their neighbors. Specifically, CMA DFA works to give donors the confidence that their contributions are being well used to assist the poorest of our neighbors overcome the effects of hunger and disease, obtain basic healthcare, and receive humanitarian aid in acute situations of need.

CMA DFA raises funds from Christadelphians in North America to identify and serve worthy international charitable needs in Latin American and Caribbean countries. Projects are funded through existing worthy charitable organizations identified by the CMA DFA Board or designated volunteers. To date funding has included providing food, hygiene aids, pure water, housing, electricity, and education to those in need in several Latin American countries.

Organization: CMA DFA is an unincorporated non-profit organization under the provisions of the Texas Uniform Unincorporated Nonprofit Act. It is a subordinate organization of the Christadelphian Action Society of Elgin, Illinois and thereby, is recognized as a bona fide tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Contributed Services: Many individuals volunteer their time and perform a variety of tasks that assist the Organization. No accounting has been kept of volunteer hours and no value for volunteer work has been included in these financial statements.

Contributions: Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Income Taxes: The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Basis of Accounting: These financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation: The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. CMA DFA has no permanently restricted net assets.

Cash and Cash Equivalents: Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. All undeposited funds were deposited to the Organization's bank accounts within five business days of receipt.

**Note B: Restrictions on Net Assets**

Temporarily Restricted Funds: Specific contributions received for the purpose of reimbursing travel expenses for trips made by CMA DFA volunteers and its Board in order to identify and evaluate possible projects to be funded by CMA DFA are classified in the temporarily restricted fund and are used exclusively for travel expense reimbursements.

Other contributions received with donor restrictions as to purpose or recipient were paid immediately to the designated recipient. A large pass-through contribution for Christadelphian Meal-a-Day Fund-UK that was received at the end of fiscal year December 2010 was forwarded in January 2011.

**Note C: General Welfare Programs**

Both Unrestricted and Temporarily Unrestricted Monies spent on General Welfare Programs include the following:

	<u>2010</u>	<u>2009</u>
Adult Education	\$ 45,000	\$ -0-
Children's Welfare	68,200	53,000
Electricity	37,600	107,198
Health Related	15,200	30,232
Pure Water	67,700	41,500
Family Welfare	29,650	14,000
Eyeglasses	-0-	3,790
Agriculture/Fishing	40,000	-0-
Disaster Relief-Haiti	46,753	-0-
Total	<u>\$350,103</u>	<u>\$249,720</u>