

CHRISTADELPHIAN MEAL-A-DAY FUND
OF THE AMERICAS
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

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, 2009 and 2008 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, appearing to read "V. P. Brierly CPA". The signature is written in a cursive style with a horizontal line underneath.

Virginia P. Brierly, CPA
Newport News, Virginia
March 20, 2010

Christadelphian Meal-A-Day Fund of the Americas
 Statements of Financial Position
 Compiled - Unaudited
 December 31, 2009 and 2008

	2009	2008
Assets		
Cash - Unrestricted		
Checking Account	\$2,087	\$16,290
Savings Accounts	34,517	60,323
Undeposited Funds	493	8,845
Total Unrestricted Cash	37,097	85,458
Cash - Temporarily Restricted (Note B)	112,402	0
Total Assets	\$149,499	\$85,458
Net Assets		
Unrestricted Net Assets	\$37,097	\$85,458
Temporarily Restricted Net Assets (Note B)	112,402	0
Total Net Assets	\$149,499	\$85,458

See accompanying notes.

Charistadelphian Meal-A-Day Fund of the Americas
 Statements of Activities
 Compiled - Unaudited
 Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Unrestricted Net Assets		
Unrestricted Revenues and Other Income		
Contributions:		
Ecclesias	\$28,728	\$13,069
Individuals	155,470	147,971
Organizations	21,668	2,225
Total Contributions	<u>205,866</u>	<u>163,265</u>
Interest Income	812	686
Sale of Merchandise	600	0
Total Unrestricted Revenues and Other Income	<u>207,278</u>	<u>163,951</u>
Expenses		
Programs Services		
General Welfare	249,720	88,985
Other Program Expenses	1,000	0
Cost of Merchandise	2,184	0
Supporting Services		
Administrative	2,117	646
Advertising	618	0
Total Expenses	<u>255,639</u>	<u>89,631</u>
 Increase (Decrease) in Unrestricted Net Assets	 (48,361)	 74,320
 Temporarily Restricted Net Assets (Note B)		
Contributions:		
Individuals	100,950	25,000
Organizations	116,779	400,000
Total Contributions	<u>217,729</u>	<u>425,000</u>
Net Assets Released from Restrictions		
Restrictions satisfied by payments	105,327	425,000
 Increase (Decrease) in Temporarily Restricted Net Assets	 112,402	 0
 Increase in Net Assets	 64,041	 74,320
Net Assets at Beginning of Year	85,458	11,138
Net Assets at End of Year	<u>\$149,499</u>	<u>\$85,458</u>

See accompanying notes.

Christadelphian Meal-A-Day Fund of the Americas
 Statements of Cash Flows
 Compiled - Unaudited
 Years Ended December 31, 2009 and 2008

	2009	2008
Cash Flows from Operating Activities		
General Contributions	\$322,645	\$163,265
Pass Through Contributions for Affiliate	100,950	425,000
Sale of T-Shirts	600	0
General Welfare Expenses	(249,720)	(79,868)
Payments to Affiliate - UK-CMAD	(100,950)	(434,117)
Other Program Costs	(1,000)	0
Cost of T-Shirts	(2,184)	0
Advertising & Administrative	(7,112)	(646)
Net Cash Provided by Operating Activities	63,229	73,634
 Cash Flows from Investment Activities		
Interest	812	686
Net Cash Provided by Investment Activities	812	686
 Net Increase in Cash and Cash Equivalents	64,041	74,320
Beginning Cash and Cash Equivalents	85,458	11,138
Ending Cash and Cash Equivalents	\$149,499	\$85,458

See accompanying notes.

Christadelphian Meal-A-Day Fund of the Americas
Notes to Financial Statements
Years Ended December 31, 2009 and 2008

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.

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.