

Answers In Genesis UK/Europe

England & Wales · Charity number 1024543

Details

Other names	CREATION SCIENCE FOUNDATION (UK), ANSWERS IN GENESIS
Status	Registered
Legal form	Charitable company
Company number	02837084
Registered	1993-08-04
Register	View on the Charity Commission register

Contact

Address	Unit 1 16 Morris Road Leicester LE2 6BR
Phone	01162708400
Email	ukinfo@answersingenesis.org
Website	www.answersingenesis.org

Activities

Objects: TO PREACH AND OTHERWISE PROCLAIM WHEREVER POSSIBLE AND BY ALL AVAILABLE MEANS THE GOSPEL OF THE LORD JESUS CHRIST; LIKEWISE TO HELP AND ENCOURAGE MEN, WOMEN AND CHILDREN IN THE STUDY OF THE HOLY SCRIPTURES AS CONTAINED IN THE OLD AND NEW TESTAMENTS

Activities: Providing speakers for meetings, seminars, training events and conferences. Distributing books, video and audio tapes, DVDs, CD-ROMs and leaflets. Distributing a quarterly Answers magazine of general interest to the average reader. Distributing the Answers Insider quarterly and prayer letters via email and ordinary mail.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Ireland
- Italy
- Northern Ireland
- Russia
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£269,116	£310,881	-	-
2024-06-30	£329,107	£268,074	-	-
2023-06-30	£237,651	£265,829	-	-
2022-06-30	£299,299	£262,045	-	-
2021-06-30	£255,303	£247,857	-	-

Trustees

Name	Role	Appointed
David Eagleson Campbell		2023-03-11
Dr R Beckett		2014-03-25
KENNETH ALFRED HAM		
PROFESSOR ANDY MCINTOSH		2012-03-26
Professor Stuart Burgess		2016-10-28

Answers In Genesis UK/Europe

England & Wales - Charity number 1024543

Accounts

Company registration number 02837084 (England and Wales)

Charity registration number 1024543 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

ANSWERS IN GENESIS UK/EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D E Campbell
Charity number	1024543
Company number	02837084
Principal address	Unit 1 16 Morris Road Leicester LE2 6BR
Registered office	167 London Road Leicester LE2 1EG
Independent examiner	Philip John Dymond FCCA Cheyette Ltd 167 London Road Leicester LE2 1EG

ANSWERS IN GENESIS UK/EUROPE

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ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CDs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis UK/Europe.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

49 meetings were held in England, Northern Ireland, Italy and Spain. These covered a full variety of topics including relevance of Genesis, creation apologetics, the Bible, design, dinosaurs, science, atheism and social issues (e.g. the family, racism, climate change and identity), etc.

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Highlights include:

- Our Mega Conference in October/November 2024 attracted over 1400 delegates and then a Conference in Northern Ireland, which followed, attracted over 1500 people.
- We also attended 5 events at which we were invited to have a bookstall.
- UK Speakers and Associate Speakers used in-person in this period: Simon Turpin (involved in 47), Prof. Stuart Burgess (4), Prof. Steve Taylor (3), Prof. Andy McIntosh (10), Dr. Nagy Iskander (1). Guest speakers included John Harris, Joseph Hubbard, Pooyan Mehrshahi and US speakers Ken Ham, Martyn Iles and Joel Beeke.
- Online Events: Simon Turpin hosted 3 Zoom events with US speakers and our new speaker, Gavin Cox, hosted and spoke at 1 Zoom event.

Additional notes of significance:

- New resources, including books and curricula, have been added to our inventory and a large and relevant selection are available at all meetings and conferences or by ordering via the charity's UK webstore or by email, post or telephone.
- Regular newsletters are sent to supporters by email and in printed format by post.
- Answers Magazine continues to be distributed widely across the United Kingdom.
- Regular social media postings on the charity's designated Facebook page.
- Simon Turpin wrote 6 articles for the answersingenesis.org website.

Financial review

During the year ended 30th June 2025, the trustees continued to actively manage the financial position; during the year the charitable company incurred a general fund deficit of £41,765 (2024 - surplus £61,033). At the year end the total reserves of the charity were £275,049 (2024 - £316,814), none of which were restricted, being the equivalent of approximately 11 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2025 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett

S C Burgess

K A Ham

A C McIntosh

D E Campbell

M Iles

(Resigned 3 October 2025)

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 10 February 2026

ANSWERS IN GENESIS UK/EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANSWERS IN GENESIS UK/EUROPE

I report to the trustees on my examination of the financial statements of Answers in Genesis UK/Europe (the charitable company) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 10 February 2026

ANSWERS IN GENESIS UK/EUROPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	2	120,409	266,498	25,000	291,498
Charitable activities	3	146,208	60,421	-	60,421
Investments	4	2,499	2,188	-	2,188
Total income		<u>269,116</u>	<u>329,107</u>	<u>25,000</u>	<u>354,107</u>
Expenditure on:					
Charitable activities	5	310,881	267,217	25,000	292,217
Other expenditure	9	-	857	-	857
Total expenditure		<u>310,881</u>	<u>268,074</u>	<u>25,000</u>	<u>293,074</u>
Net income/(expenditure) and movement in funds		(41,765)	61,033	-	61,033
Reconciliation of funds:					
Fund balances at 1 July 2024		<u>316,814</u>	<u>255,781</u>	<u>-</u>	<u>255,781</u>
Fund balances at 30 June 2025		<u>275,049</u>	<u>316,814</u>	<u>-</u>	<u>316,814</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANSWERS IN GENESIS UK/EUROPE

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		6,060		5,424
Current assets					
Stocks	12	38,144		38,022	
Debtors	13	11,635		15,961	
Cash at bank and in hand		239,375		294,291	
		<u>289,154</u>		<u>348,274</u>	
Creditors: amounts falling due within one year	14	<u>(20,165)</u>		<u>(36,884)</u>	
Net current assets			268,989		311,390
Total assets less current liabilities			<u>275,049</u>		<u>316,814</u>
The funds of the charitable company					
Unrestricted funds			275,049		316,814
			<u>275,049</u>		<u>316,814</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 February 2026

R C Beckett

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Answers in Genesis UK/Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (issued in October 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	109,972	-	109,972	224,430
Legacies receivable	299	-	299	55,763
Refund of tax (Gift Aid)	10,138	-	10,138	11,305
	<u>120,409</u>	<u>-</u>	<u>120,409</u>	<u>291,498</u>
For the year ended 30 June 2024	<u>266,498</u>	<u>25,000</u>		<u>291,498</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3 Charitable activities

	Unrestricted funds	Total
	2025 £	2024 £
Literature sales	34,476	34,297
Audio visual sales	6,372	7,549
Subscriptions	8,186	10,621
Conference income	88,174	-
Other income	9,000	7,954
	<u>146,208</u>	<u>60,421</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,499</u>	<u>2,188</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

5 Charitable activities

	Unrestricted funds	Total
	2025	2024
	£	£
Direct costs:		
Staff costs	117,102	152,313
Depreciation	1,234	1,400
Purchasing and merchandising costs	72,886	58,373
Support costs:		
Lease of land and buildings	21,645	19,360
Printing, postage, stationery and IT costs	16,600	19,441
Other office management costs	9,209	20,844
Motor, travel and subsistence	1,755	2,129
Other allocated costs	7,513	12,831
Legal and professional	685	533
Independent examiner's fees	2,348	2,161
Bank charges	3,113	2,832
Conference costs	56,791	-
	<u>310,881</u>	<u>292,217</u>

6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,348	2,161
- for other financial services	685	533
Depreciation of owned tangible fixed assets	1,234	1,400
Loss on disposal of tangible fixed assets	-	857
	<u></u>	<u></u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Two trustees were reimbursed for travel and subsistence expenses during the year of £600 (2024 - £1,014).

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management and administration	4	4

Employment costs

	2025 £	2024 £
Wages and salaries	107,008	138,399
Social security costs	5,058	8,373
Other pension costs	5,036	5,541
	117,102	152,313

There were no employees whose annual remuneration was £60,000 or more.

9 Other

	Unrestricted funds	Total
	2025 £	2024 £
Net loss on disposal of tangible fixed assets	-	857

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2024	8,326	12,887	8,875	15,658	45,746
Additions	-	735	1,137	-	1,872
	<u>8,326</u>	<u>13,622</u>	<u>10,012</u>	<u>15,658</u>	<u>47,618</u>
At 30 June 2025	8,326	13,622	10,012	15,658	47,618
Depreciation and impairment					
At 1 July 2024	8,229	11,059	6,039	14,997	40,324
Depreciation charged in the year	15	300	754	165	1,234
	<u>8,244</u>	<u>11,359</u>	<u>6,793</u>	<u>15,162</u>	<u>41,558</u>
At 30 June 2025	8,244	11,359	6,793	15,162	41,558
Carrying amount					
At 30 June 2025	<u>82</u>	<u>2,263</u>	<u>3,219</u>	<u>496</u>	<u>6,060</u>
At 30 June 2024	<u>97</u>	<u>1,828</u>	<u>2,837</u>	<u>662</u>	<u>5,424</u>

12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>38,144</u>	<u>38,022</u>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	978	-
Other debtors	721	4,044
Prepayments and accrued income	9,936	11,917
	<u>11,635</u>	<u>15,961</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,863	3,169
Deferred income	15	-	19,516
Trade creditors		5,318	1,284
Other creditors		22	-
Accruals		12,962	12,915
		<u>20,165</u>	<u>36,884</u>

15 Deferred income

	2025 £	2024 £
Arising from conference income received in advance	-	19,516
	<u>-</u>	<u>19,516</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	19,516
	<u>-</u>	<u>19,516</u>
Movements in the year:		
Deferred income at 1 July 2024	19,516	-
Released from previous periods	(19,516)	-
Resources deferred in the year	-	19,516
	<u>-</u>	<u>19,516</u>
Deferred income at 30 June 2025	-	19,516
	<u>-</u>	<u>19,516</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,036	5,541
	<u>5,036</u>	<u>5,541</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds	
	Incoming resources £	Resources expended £	Balance at 1 July 2024 £	Incoming resources £	Balance at 30 June 2025 £
Answers in Genesis US	25,000	(25,000)	-	-	-
	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

Answers in Genesis US: relates to support provided to assist funding salaries.

18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	17,636	23,047
Between two and five years	1,419	19,054
	<u>19,055</u>	<u>42,101</u>

19 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £700 (2024 - £550).

Answers In Genesis UK/Europe

England & Wales - Charity number 1024543

Accounts

Charity registration number 1024543

Company registration number 02837084 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

ANSWERS IN GENESIS UK/EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D E Campbell M Iles	(Appointed 9 November 2023)
Charity number	1024543	
Company number	02837084	
Principal address	Unit 1 16 Morris Road Leicester LE2 6BR	
Registered office	167 London Road Leicester LE2 1EG	
Independent examiner	Philip John Dymond FCCA Cheyette Ltd 167 London Road Leicester LE2 1EG	

ANSWERS IN GENESIS UK/EUROPE

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ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CDs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis UK/Europe.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

48 meetings were held in England, Scotland, Wales and Northern Ireland, plus the Netherlands and Switzerland. These covered a full variety of topics including relevance of Genesis, creation apologetics, the Bible, design, dinosaurs, science, atheism and social issues (e.g. the family, racism, climate change and identity), etc.

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Highlights include:

- Over 4800 people were reached by events in this period. In addition to regular church meetings and the above events, we also spoke at conferences organised by other organisations as well as church retreats, creation groups, youth groups and an independent Christian school (Simon Turpin and Neil Seeds). We also attended 10 events at which we were invited to have a bookstall.
- UK Speakers and Associate Speakers used in-person in this period: Simon Turpin (involved in 32), Prof. Stuart Burgess (6), Prof. Steve Taylor (4), Prof. Andy McIntosh (2) and Brian Edwards (1). Guest speakers included John Harris, Joseph Hubbard and 1x Pastor speaking alongside AiG speakers in his own church.
- Martyn Iles' first speaking tour in the UK (from AiG-US) – 3 churches.
- Online Events: We were invited to speak at 5x Zoom events with Simon Turpin.

Additional notes of significance:

- New resources, including books and curricula, have been added to our inventory and a large and relevant selection are available at all meetings and conferences or by ordering via the charity's UK webstore or by email, post or telephone.
- Regular newsletters are sent to supporters by email and in printed format by post;
- Answers Magazine continues to be distributed widely across the United Kingdom and Europe;
- Regular social media postings on the charity's designated Facebook page;
- Simon Turpin wrote 11 articles for the answersingenesis.org website.

Financial review

During the year ended 30th June 2024, the trustees continued to actively manage the financial position; during the year the charitable company incurred a general fund surplus of £61,033 (2023 - deficit £21,511). At the year end the total reserves of the charity were £316,814 (2023 - £255,781), none of which were restricted, being the equivalent of approximately 12 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2024 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett

S C Burgess

K A Ham

A C McIntosh

P E Salmon

(Resigned 9 November 2023)

D E Campbell

M Iles

(Appointed 9 November 2023)

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 11 March 2025

ANSWERS IN GENESIS UK/EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANSWERS IN GENESIS UK/EUROPE

I report to the trustees on my examination of the financial statements of Answers in Genesis UK/Europe (the charitable company) for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 12 March 2025

ANSWERS IN GENESIS UK/EUROPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	266,498	25,000	291,498	169,704	-	169,704
Charitable activities	3	60,421	-	60,421	67,272	-	67,272
Investments	4	2,188	-	2,188	675	-	675
Total income		<u>329,107</u>	<u>25,000</u>	<u>354,107</u>	<u>237,651</u>	<u>-</u>	<u>237,651</u>
Expenditure on:							
Charitable activities	5	267,217	25,000	292,217	259,116	6,667	265,783
Other expenditure	9	857	-	857	46	-	46
Total expenditure		<u>268,074</u>	<u>25,000</u>	<u>293,074</u>	<u>259,162</u>	<u>6,667</u>	<u>265,829</u>
Net income/(expenditure) and movement in funds		61,033	-	61,033	(21,511)	(6,667)	(28,178)
Reconciliation of funds:							
Fund balances at 1 July 2023		<u>255,781</u>	<u>-</u>	<u>255,781</u>	<u>277,292</u>	<u>6,667</u>	<u>283,959</u>
Fund balances at 30 June 2024		<u>316,814</u>	<u>-</u>	<u>316,814</u>	<u>255,781</u>	<u>-</u>	<u>255,781</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANSWERS IN GENESIS UK/EUROPE

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		5,424		6,626
Current assets					
Stocks	12	38,022		38,326	
Debtors	13	15,961		12,135	
Cash at bank and in hand		294,291		219,226	
		348,274		269,687	
Creditors: amounts falling due within one year	14	(36,884)		(20,532)	
Net current assets			311,390		249,155
Total assets less current liabilities			316,814		255,781
The funds of the charitable company					
Unrestricted funds	18		316,814		255,781
			316,814		255,781

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 March 2025

R C Beckett

Company registration number 02837084 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Answers in Genesis UK/Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (issued in October 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	199,430	25,000	224,430	156,920
Legacies receivable	55,763	-	55,763	200
Refund of tax (Gift Aid)	11,305	-	11,305	12,584
	<u>266,498</u>	<u>25,000</u>	<u>291,498</u>	<u>169,704</u>
For the year ended 30 June 2023	<u>169,704</u>	<u>-</u>		<u>169,704</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Charitable activities

	Unrestricted funds	Total
	2024 £	2023 £
Literature sales	34,297	33,321
Audio visual sales	7,549	13,642
Subscriptions	10,621	11,408
Conference income	-	1,639
Other income	7,954	7,262
	<u>60,421</u>	<u>67,272</u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	<u>2,188</u>	<u>675</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

5 Charitable activities

	Unrestricted funds	Total
	2024	2023
	£	£
Direct costs:		
Staff costs	152,313	128,506
Depreciation	1,400	1,456
Purchasing and merchandising costs	58,373	57,406
Conference costs	-	1,033
Support costs:		
Lease of land and buildings	19,360	16,500
Printing, postage, stationery and IT costs	19,441	20,352
Other office management costs	20,844	18,893
Motor, travel and subsistence	2,129	2,912
Other allocated costs	12,831	11,870
Legal and professional	533	503
Independent examiner's fees	2,161	2,149
Bank charges	2,832	4,203
	<u>292,217</u>	<u>265,783</u>
Analysis by fund		
Unrestricted funds	267,217	259,116
Restricted funds	<u>25,000</u>	<u>6,667</u>
	<u>292,217</u>	<u>265,783</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,400	1,456
Loss on disposal of tangible fixed assets	<u>857</u>	<u>46</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Two trustees were reimbursed for travel and subsistence expenses during the year of £1,014 (2023 - £814).

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management and administration	4	5

Employment costs

	2024 £	2023 £
Wages and salaries	138,399	117,496
Social security costs	8,373	6,412
Other pension costs	5,541	4,598
	152,313	128,506

There were no employees whose annual remuneration was £60,000 or more.

9 Other

	Unrestricted funds	Total
	2024	2023 £
Net loss on disposal of tangible fixed assets	857	46

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2023	9,678	17,063	8,918	15,658	51,317
Additions	-	992	61	-	1,053
Disposals	(1,352)	(5,168)	(103)	-	(6,623)
At 30 June 2024	8,326	12,887	8,876	15,658	45,747
Depreciation and impairment					
At 1 July 2023	9,487	15,230	5,197	14,776	44,690
Depreciation charged in the year	17	234	929	220	1,400
Eliminated in respect of disposals	(1,275)	(4,405)	(87)	-	(5,767)
At 30 June 2024	8,229	11,059	6,039	14,996	40,323
Carrying amount					
At 30 June 2024	97	1,828	2,837	662	5,424
At 30 June 2023	191	1,833	3,720	882	6,626

12 Stocks

	2024 £	2023 £
Finished goods and goods for resale	38,022	38,326

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	404
Other debtors	4,044	4,121
Prepayments and accrued income	11,917	7,610
	15,961	12,135

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		3,169	1,576
Deferred income	15	19,516	-
Trade creditors		1,284	2,408
Other creditors		-	1,114
Accruals		12,915	15,434
		<u>36,884</u>	<u>20,532</u>

15 Deferred income

	2024 £	2023 £
Other deferred income	19,516	-
	<u>19,516</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	19,516	-
	<u>19,516</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 July 2023	-	-
Resources deferred in the year	19,516	-
	<u>19,516</u>	<u>-</u>
Deferred income at 30 June 2024	<u>19,516</u>	<u>-</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,541	4,598
	<u>5,541</u>	<u>4,598</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds					
	Balance at 1 July 2022	Resources expended	Balance at 1 July 2023	Incoming resources	Resources expended	Balance at 30 June 2024
	£	£	£	£	£	£
Answers in Genesis US	6,667	(6,667)	-	25,000	(25,000)	-
	<u>6,667</u>	<u>(6,667)</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

Answers in Genesis US: relates to support provided to assist funding salaries.

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Movement in funds		
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 1 July 2023 £	Incoming resources £	Balance at 30 June 2024 £
Building Fund	4,500	240	(4,740)	-	-	-
	<u>4,500</u>	<u>240</u>	<u>(4,740)</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Building Fund consists of donations set aside by the Trustees to cover costs for a potential move to a new building.

19 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fund balances at 30 June 2024 are represented by:				
Tangible assets	5,424	-	5,424	6,626
Current assets/(liabilities)	311,390	-	311,390	249,155
	<u>316,814</u>	<u>-</u>	<u>316,814</u>	<u>255,781</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

20 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	23,329	5,808
Between two and five years	19,575	5,025
	<u>42,904</u>	<u>10,833</u>

21 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £550 (2023 - £620).

Answers In Genesis UK/Europe

England & Wales - Charity number 1024543

Accounts

Charity registration number 1024543

Company registration number 02837084 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

ANSWERS IN GENESIS UK/EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D E Campbell M Iles	(Appointed 11 March 2023) (Appointed 9 November 2023)
Charity number	1024543	
Company number	02837084	
Principal address	Unit 1 16 Morris Road Leicester LE2 6BR	
Registered office	167 London Road Leicester LE2 1EG	
Independent examiner	Philip John Dymond FCCA Cheyette Ltd 167 London Road Leicester LE2 1EG	

ANSWERS IN GENESIS UK/EUROPE

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ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CDs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis UK/Europe.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

51 meetings were held in England, Scotland, Wales and Northern Ireland. These covered a full variety of topics including relevance of Genesis, creation apologetics, evangelism, the Bible, the deity of Christ, design, dinosaurs, biology, social issues, world religions and cults etc. Highlights include:

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

- 'Answers for Evangelism Mega Conference' in association with Living Waters Europe. 15 main sessions over 3 days, featuring 6 speakers (including Mark Spence from Living Waters-US).
- 'World Religions & Cults' conferences in Bradford and London; both featured Simon Turpin, Prof. Andy McIntosh, Tony Brown (Reachout Trust) and John Harris (Living Waters Europe).
- Over 4000 people were reached by events in this period. In addition to regular church meetings and the above events, we also spoke at church retreats, creation groups and conferences organised by other organisations. We also attended 8 events at which we were invited to have a bookstall.
- UK Speakers and Associate Speakers used in-person in this period: Simon Turpin (involved in 34), Prof. Stuart Burgess (7), Prof. Andy McIntosh (9), Prof. Steve Taylor (1). Additional speakers included Dr. Nagy Iskander (twice), 3x guest speakers (giving a total of 5 talks) and 2x Pastors speaking alongside AiG speakers in their own churches.
- Online Events: We were invited to speak at 7x Zoom events; 6 with Simon Turpin, 1 with Dr. Andrew Snelling (AiG-US).

Additional notes of significance:

- Coronation Outreach: Simon Turpin and Neil Seeds were involved in Living Waters' special outreach programme on the occasion of King Charles III's coronation in London.
- New resources, including books and DVDs, have been added to our inventory and a large and relevant selection are available at all meetings and conferences or by ordering via the charity's UK webstore or by email, post or telephone.
- Regular newsletters are sent to supporters by email and in printed format by post;
- Answers Magazine continues to be distributed widely across the United Kingdom and Europe;
- Regular social media postings on the charity's designated Facebook page;
- Simon Turpin wrote 15 articles for the answersingenesis.org website, including 1 published in Answers Magazine.

Financial review

During the year ended 30th June 2023, the trustees continued to actively manage the financial position; during the year the charitable company incurred a general fund deficit of £21,532 (2022 - surplus £37,254). At the year end the total reserves of the charity were £255,760 (2022 - £283,959), none of which were restricted, £4,500 designated for a potential premises move and £251,260 were general funds within the unrestricted balance, being the equivalent of approximately 12 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2023 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

ANSWERS IN GENESIS UK/EUROPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett

S C Burgess

K A Ham

A C McIntosh

D Morlan

(Retired 9 February 2023)

P E Salmon

(Resigned 9 November 2023)

D E Campbell

(Appointed 11 March 2023)

M Iles

(Appointed 9 November 2023)

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 22 March 2024

ANSWERS IN GENESIS UK/EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANSWERS IN GENESIS UK/EUROPE

I report to the trustees on my examination of the financial statements of Answers in Genesis UK/Europe (the charitable company) for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 22 March 2024

ANSWERS IN GENESIS UK/EUROPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	169,704	-	169,704	199,775	20,000	219,775
Charitable activities	3	67,272	-	67,272	79,428	-	79,428
Investments	4	675	-	675	96	-	96
Total income		237,651	-	237,651	279,299	20,000	299,299
Expenditure on:							
Charitable activities	5	259,116	6,667	265,783	241,114	20,000	261,114
Other	8	46	-	46	931	-	931
Total expenditure		259,162	6,667	265,829	242,045	20,000	262,045
Net (expenditure)/income for the year/							
Net movement in funds		(21,511)	(6,667)	(28,178)	37,254	-	37,254
Fund balances at 1 July 2022		277,292	6,667	283,959	240,038	6,667	246,705
Fund balances at 30 June 2023		255,781	-	255,781	277,292	6,667	283,959

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANSWERS IN GENESIS UK/EUROPE

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		6,626		6,381
Current assets					
Stocks	11	38,326		42,120	
Debtors	12	12,135		10,967	
Cash at bank and in hand		219,226		249,518	
		<u>269,687</u>		<u>302,605</u>	
Creditors: amounts falling due within one year	13	<u>(20,532)</u>		<u>(25,027)</u>	
Net current assets			249,155		277,578
Total assets less current liabilities			<u>255,781</u>		<u>283,959</u>
Income funds					
Restricted funds	14		-		6,667
<u>Unrestricted funds</u>					
Designated funds	15	-		4,500	
General unrestricted funds		<u>255,781</u>		<u>272,792</u>	
			255,781		277,292
			<u>255,781</u>		<u>283,959</u>

ANSWERS IN GENESIS UK/EUROPE

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2023

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22 March 2024

R C Beckett
Trustee

Company registration number 02837084

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Answers in Genesis UK/Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (issued in October 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	156,920	-	156,920	143,827
Legacies receivable	200	-	200	62,401
Refund of tax (Gift Aid)	12,584	-	12,584	13,547
	<u>169,704</u>	<u>-</u>	<u>169,704</u>	<u>219,775</u>
For the year ended 30 June 2022	<u>199,775</u>	<u>20,000</u>		<u>219,775</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

3 Charitable activities

	Unrestricted funds	Total
	2023 £	2022 £
Literature sales	33,321	37,278
Audio visual sales	13,642	14,803
Subscriptions	11,408	11,427
Conference income	1,639	6,674
Other income	7,262	9,246
	<u>67,272</u>	<u>79,428</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>675</u>	<u>96</u>

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

5 Charitable activities

	Unrestricted funds	Total
	2023 £	2022 £
Direct costs:		
Staff costs	128,506	129,505
Depreciation	1,456	1,775
Purchasing and merchandising costs	57,406	61,130
Conference costs	1,033	1,492
Support costs:		
Lease of land and buildings	16,500	16,500
Printing, postage, stationery and IT costs	20,352	15,268
Other office management costs	18,893	18,586
Motor, travel and subsistence	2,912	1,699
Other allocated costs	11,870	8,439
Legal and professional	503	582
Independent examiner's fees	2,149	2,058
Bank charges	4,203	4,080
	<u>265,783</u>	<u>261,114</u>
Analysis by fund		
Unrestricted funds	259,116	241,114
Restricted funds	<u>6,667</u>	<u>20,000</u>
	<u>265,783</u>	<u>261,114</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Two trustees were reimbursed for travel and subsistence expenses during the year of £814 (2022 - £1,637).

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	5	5

Employment costs

	2023 £	2022 £
Wages and salaries	117,496	118,452
Social security costs	6,412	6,111
Other pension costs	4,598	4,942
	128,506	129,505

There were no employees whose annual remuneration was £60,000 or more.

8 Other

	Unrestricted funds	Total
	2023 £	2022 £
Net loss on disposal of tangible fixed assets	46	931

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2022	9,798	17,252	9,048	15,658	51,756
Additions	-	271	1,476	-	1,747
Disposals	(120)	(460)	(1,607)	-	(2,187)
At 30 June 2023	9,678	17,063	8,917	15,658	51,316
Depreciation and impairment					
At 1 July 2022	9,564	15,371	5,958	14,482	45,375
Depreciation charged in the year	34	291	837	294	1,456
Eliminated in respect of disposals	(111)	(432)	(1,598)	-	(2,141)
At 30 June 2023	9,487	15,230	5,197	14,776	44,690
Carrying amount					
At 30 June 2023	191	1,833	3,720	882	6,626
At 30 June 2022	234	1,881	3,090	1,176	6,381

11 Stocks

	2023 £	2022 £
Finished goods and goods for resale	38,326	42,120

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	404	-
Other debtors	4,121	741
Prepayments and accrued income	7,610	10,226
	12,135	10,967

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,576	1,947
Trade creditors	2,408	3,928
Other creditors	1,114	937
Accruals and deferred income	15,434	18,215
	<u>20,532</u>	<u>25,027</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds	
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 1 July 2022 £	Resources expended £	Balance at 30 June 2023 £
Answers in Genesis US	6,667	20,000	(20,000)	6,667	(6,667)	-

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

Answers in Genesis US: relates to support provided to assist funding salary increases.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources £	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Building Fund	4,500	4,500	240	(4,740)	-
	<u>4,500</u>	<u>4,500</u>	<u>240</u>	<u>(4,740)</u>	<u>-</u>

The Building Fund consists of donations set aside by the Trustees to cover costs for a potential move to a new building.

ANSWERS IN GENESIS UK/EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

16 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fund balances at 30 June 2023 are represented by:				
Tangible assets	6,626	-	6,626	6,381
Current assets/(liabilities)	249,155	-	249,155	277,578
	<u>255,781</u>	<u>-</u>	<u>255,781</u>	<u>283,959</u>

17 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	5,808	5,267
Between two and five years	5,025	5,433
	<u>10,833</u>	<u>10,700</u>

18 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £620 (2022 - £1,350). In addition, the charity purchased literature in the sum of £115 from A. McIntosh during the year ended 30th June 2022.

Accounts

Charity registration number 1024543

Company registration number 02837084 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

ANSWERS IN GENESIS UK/EUROPE (FORMERLY CREATION SCIENCE FOUNDATION (U.K.)) LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D Morlan P E Salmon
Charity number	1024543
Company number	02837084
Principal address	16 Morris Road Leicester LE2 6BR
Registered office	167 London Road Leicester LE2 1EG
Independent examiner	Philip John Dymond FCCA Cheyette Ltd 167 London Road Leicester LE2 1EG

ANSWERS IN GENESIS UK/EUROPE (FORMERLY CREATION SCIENCE FOUNDATION (U.K.)) CONTENTS

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ANSWERS IN GENESIS UK/EUROPE (FORMERLY CREATION SCIENCE FOUNDATION (U.K.)) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CDs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis UK/Europe.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

39 meetings were held in England, Wales and Northern Ireland, plus 18 AiG-hosted online events. These covered a full variety of topics including relevance of Genesis, creation apologetics, evangelism, design, dinosaurs, astronomy, biology, social issues, world religions and cults etc. Highlights include:

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

- 'Answers for Evangelism Mega Conference' in association with Living Waters Europe. There were 16 main sessions over 4 days, featuring 9 speakers (including Mark Spence from Living Waters-US and Patricia Engler from AiG-Canada).
- Whilst in the UK, Patricia Engler also spoke at a specially arranged youth event in Oxford.
- We arranged our first 2x 'World Religions & Cults' conferences in this period, in Alfreton and Oxford; both featured Simon Turpin, Prof. Andy McIntosh, Tony Brown (Reachout Trust) and John Harris (Living Waters Europe), one featured John C.P. Smith (in Alfreton).
- Over 3000 people were reached by events in this period. In addition to regular church meetings and the above events, we also spoke at church retreats, creation groups and conferences organised by other organisations. We also attended 3 events at which we were invited to have a bookstall.
- UK Speakers and Associate Speakers used in-person in this period: Simon Turpin (involved in 25), Prof. Stuart Burgess (11), Prof. Andy McIntosh (14), Prof. Steve Taylor (1) plus 4x guest speakers (giving a total of 6 talks).
- Online events:
 - The first ever Answers UK Mega Conference online, live on Answers.TV (with the technical help of colleagues): 13 sessions over 3 days, featuring 13 speakers from both sides of the Atlantic.
 - 17x free single-session webinars, live on Facebook, YouTube and Answers.TV (with the technical help of colleagues at AiG-US) which reached hundreds of people live around the world and have had thousands of views since.
 - UK Speakers and Associate Speakers used in webinars in this period: Simon Turpin (involved in all 18), Prof. Stuart Burgess (3), Prof. Andy McIntosh (2) and Prof. Steve Taylor (2).
 - 7x AiG-US speakers, 1x AiG-Canada speaker, 1x AiG-Latin America speaker, 5x international guest speakers and 5x UK guest speakers were also utilised for online events.

Additional notes of significance:

- New resources, including books and DVDs, have been added to our inventory and a large and relevant selection are available at all meetings and conferences or by ordering via the charity's UK webstore or by email, post or telephone.
- Regular newsletters are sent to supporters by email and in printed format by post;
- Answers Magazine continues to be distributed widely across the United Kingdom and Europe;
- Regular social media postings on the charity's designated Facebook page;
- Simon Turpin wrote 2 articles for the answersingenesis.org website, including 1 published in Answers Magazine.

Financial review

During the year ended 30th June 2022, the trustees continued to actively manage the financial position; during the year the charitable company achieved a general fund surplus of £37,254 (2021 - £779). At the year end the total reserves of the charity were £283,959 (2021 - £246,705) of which £6,667 were restricted, £4,500 designated for a potential premises move and £272,792 were general funds within the unrestricted balance, being the equivalent of approximately 14 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2022 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

Funds are held in a separate account, accessible only by the trustees and bookkeeper, which would cover up to six months of normal operating costs. This reserve is reviewed regularly to ensure that the charity could function short term in an emergency or could be wound down if absolutely necessary. These reserves have not been used either in the year or up to the date of signing these accounts.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett

S C Burgess

K A Ham

A C McIntosh

D Morlan

P E Salmon

C M Simpson

(Resigned 31 December 2021)

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
*FOR THE YEAR ENDED 30 JUNE 2022***

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 13 January 2023

ANSWERS IN GENESIS UK/EUROPE (FORMERLY CREATION SCIENCE FOUNDATION (U.K.)) INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANSWERS IN GENESIS UK/EUROPE

I report to the trustees on my examination of the financial statements of Answers in Genesis UK/Europe (the charitable company) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 20 January 2023

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	199,775	20,000	219,775	133,218	20,000	153,218
Charitable activities	3	79,428	-	79,428	101,915	-	101,915
Investments	4	96	-	96	170	-	170
Total income		<u>279,299</u>	<u>20,000</u>	<u>299,299</u>	<u>235,303</u>	<u>20,000</u>	<u>255,303</u>
Expenditure on:							
Charitable activities	5	241,114	20,000	261,114	234,524	13,333	247,857
Other	8	931	-	931	-	-	-
Total expenditure		<u>242,045</u>	<u>20,000</u>	<u>262,045</u>	<u>234,524</u>	<u>13,333</u>	<u>247,857</u>
Net income for the year/ Net movement in funds		37,254	-	37,254	779	6,667	7,446
Fund balances at 1 July 2021		<u>240,038</u>	<u>6,667</u>	<u>246,705</u>	<u>239,259</u>	<u>-</u>	<u>239,259</u>
Fund balances at 30 June 2022		<u><u>277,292</u></u>	<u><u>6,667</u></u>	<u><u>283,959</u></u>	<u><u>240,038</u></u>	<u><u>6,667</u></u>	<u><u>246,705</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
BALANCE SHEET
AS AT 30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		6,381		8,941
Current assets					
Stocks	10	42,120		34,093	
Debtors	11	10,967		9,951	
Cash at bank and in hand		249,518		217,273	
		<u>302,605</u>		<u>261,317</u>	
Creditors: amounts falling due within one year	12	<u>(25,027)</u>		<u>(23,553)</u>	
Net current assets			277,578		237,764
Total assets less current liabilities			<u>283,959</u>		<u>246,705</u>
Income funds					
Restricted funds	13		6,667		6,667
<u>Unrestricted funds</u>					
Designated funds	14	4,500		-	
General unrestricted funds		<u>272,792</u>		<u>240,038</u>	
			277,292		240,038
			<u>283,959</u>		<u>246,705</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2022**

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 November 2022

R C Beckett
Trustee

Company registration number 02837084

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

Charity information

Answers in Genesis UK/Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (issued in October 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	123,827	20,000	143,827	131,039
Legacies receivable	62,401	-	62,401	8,355
Refund of tax (Gift Aid)	13,547	-	13,547	13,824
	<u>199,775</u>	<u>20,000</u>	<u>219,775</u>	<u>153,218</u>
For the year ended 30 June 2021	<u>133,218</u>	<u>20,000</u>		<u>153,218</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

3 Charitable activities

	Unrestricted funds	Total
	2022	2021
	£	£
Literature sales	37,278	51,704
Audio visual sales	14,803	25,149
Subscriptions	11,427	14,321
Conference income	6,674	6,501
Other income	9,246	4,240
	<u>79,428</u>	<u>101,915</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>96</u>	<u>170</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

5 Charitable activities

	Unrestricted funds	Total
	2022 £	2021 £
Direct costs:		
Staff costs	129,505	118,318
Depreciation	1,775	2,510
Purchasing and merchandising costs	61,130	59,502
Conference costs	1,492	7,552
Support costs:		
Lease of land and buildings	16,500	16,500
Printing, postage, stationery and IT costs	15,268	18,295
Other office management costs	18,586	15,392
Motor, travel and subsistence	1,699	(62)
Other allocated costs	8,439	2,694
Legal and professional	582	401
Independent examiner's fees	2,058	1,969
Bank charges	4,080	4,786
	<u>261,114</u>	<u>247,857</u>
Analysis by fund		
Unrestricted funds	241,114	234,524
Restricted funds	20,000	13,333
	<u>261,114</u>	<u>247,857</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Two trustees were reimbursed for travel and subsistence expenses during the year of £1,637 (2021 - £nil).

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management and administration	5	5

Employment costs

	2022 £	2021 £
Wages and salaries	118,452	109,001
Social security costs	6,111	4,481
Other pension costs	4,942	4,836
	<u>129,505</u>	<u>118,318</u>

There were no employees whose annual remuneration was £60,000 or more.

8 Other

	Unrestricted funds	Total
	2022	2021 £
Net loss on disposal of tangible fixed assets	931	-

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2021	10,422	22,908	17,664	15,658	66,652
Additions	-	-	144	-	144
Disposals	(624)	(5,656)	(8,760)	-	(15,040)
At 30 June 2022	9,798	17,252	9,048	15,658	51,756
Depreciation and impairment					
At 1 July 2021	10,099	20,228	13,292	14,090	57,709
Depreciation charged in the year	41	332	1,010	392	1,775
Eliminated in respect of disposals	(576)	(5,189)	(8,344)	-	(14,109)
At 30 June 2022	9,564	15,371	5,958	14,482	45,375
Carrying amount					
At 30 June 2022	234	1,881	3,090	1,176	6,381
At 30 June 2021	323	2,679	4,372	1,567	8,941

10 Stocks

	2022 £	2021 £
Finished goods and goods for resale	42,120	34,093

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	3,767
Other debtors	741	-
Prepayments and accrued income	10,226	6,184
	10,967	9,951

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,947	1,923
Trade creditors	3,928	2,711
Other creditors	937	1,166
Accruals and deferred income	18,215	17,753
	<u>25,027</u>	<u>23,553</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 July 2021	Incoming resources	Resources expended	Balance at 30 June 2022
	£	£	£	£	£	£
Answers in Genesis US	<u>20,000</u>	<u>(13,333)</u>	<u>6,667</u>	<u>20,000</u>	<u>(20,000)</u>	<u>6,667</u>

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

Answers in Genesis US: relates to support provided to assist funding salary increases.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 July 2021	Incoming resources	Balance at 30 June 2022
	£	£	£	£
Building Fund	-	-	4,500	4,500
	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>

The Building Fund consists of donations set aside by the Trustees to cover costs for a potential move to a new building.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

15 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:				
Tangible assets	6,381	-	6,381	8,941
Current assets/(liabilities)	270,911	6,667	277,578	237,764
	<u>277,292</u>	<u>6,667</u>	<u>283,959</u>	<u>246,705</u>

16 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	5,267	5,258
Between two and five years	5,433	122
	<u>10,700</u>	<u>5,380</u>

17 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £1,350 (2021 - £400). In addition, the charity purchased literature from A. McIntosh in the sum of £115.

Accounts

Charity Registration No. 1024543

Company Registration No. 02837084 (England and Wales)

CREATION SCIENCE FOUNDATION (U.K.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

CREATION SCIENCE FOUNDATION (U.K.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D Morlan P E Salmon C M Simpson
Charity number	1024543
Company number	02837084
Principal address	16 Morris Road Leicester LE2 6BR
Registered office	167 London Road Leicester LE2 1EG
Independent examiner	Philip John Dymond FCCA Cheyettes Ltd 167 London Road Leicester LE2 1EG

CREATION SCIENCE FOUNDATION (U.K.)

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CREATION SCIENCE FOUNDATION (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their annual report and financial statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CD-ROMs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

As churches were closed or in restrictions due to the pandemic during the whole period, we had no physical, in-person meetings. However, we had various online events, reaching people in many countries across six continents. Highlights include:

CREATION SCIENCE FOUNDATION (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

- 17x Facebook Live – open single-session webinars.
- Two x open single-session free webinars exclusively on Zoom.
- Seven x single-session free webinars exclusively on Zoom – registration required (free). Live attendances ranged from 102 to 220.
- A further Two x single-session free webinars streamed simultaneously on Answers.TV, Facebook Live and YouTube, with the technical help of colleagues at AiG-US.
- Seven x multi-session webinar conferences streamed exclusively on Answers.TV, with the technical help of colleagues at AiG-US.
- UK Speakers and Associate Speakers used in this period: Simon Turpin (involved in 44 events), Prof. Andy McIntosh (12), Prof. Stuart Burgess (8), Prof. Steve Taylor (2) and Brian Edwards (1).
- 12x AiG-US speakers, one x AiG-Canada speaker, four x international guest speakers and six x UK guest speakers were also utilised for online events.
- Two x UK Home-Education Conferences (Simon spoke at one of them; AiG presence at both).
- Simon also spoke remotely for:
 - One x International Conference based in Ukraine;
 - Three x International Youth Group based in Netherlands;
 - One 1x UK Creation group;
 - Three x Sunday Services plus Two x follow-up talks;
 - Other interviews and podcasts.

Additional notes of significance:

- Some new resources (including books and DVDs) have been added to our inventory, available by ordering via the charity's UK webstore or by email, post or telephone;
- Regular newsletters are sent to supporters by email and in printed format by post;
- Answers Magazine reverted back to being a quarterly publication and is distributed widely across the United Kingdom and Europe;
- Regular social media postings on the charity's designated Facebook page;
- Simon Turpin wrote 11x articles for the answersgenesis.org website;
- Neil Seeds attended Three x Answers South Coast Support Group meetings online.

Financial review

During the year ended 30th June 2021, the trustees continued to actively manage the financial position; during the year the charitable company achieved a general fund surplus of £779 (2020 - £19,826). At the year end the total reserves of the charity were £246,705 (2020 - £239,259) of which £6,667 were restricted and £240,038 were unrestricted (2020 - all funds were unrestricted) being the equivalent of approximately 12 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly, assisted by an honorary treasurer, who is a retired accountant, until February 2021. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2021 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail. The charitable company has not needed any government support as a result of the Covid 19 pandemic either in the financial year to 30th June 2021 or in the subsequent year to date.

Funds are held in a separate account, accessible only by the trustees and bookkeeper, which would cover up to six months of normal operating costs. This reserve is reviewed regularly to ensure that the charity could function short term in an emergency or could be wound down if absolutely necessary. These reserves have not been used either in the year or up to the date of signing these accounts.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CREATION SCIENCE FOUNDATION (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett
S C Burgess
K A Ham
A C McIntosh
D Morlan
P E Salmon
C M Simpson

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

CREATION SCIENCE FOUNDATION (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 JUNE 2021***

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 8 March 2022

CREATION SCIENCE FOUNDATION (U.K.)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CREATION SCIENCE FOUNDATION (U.K.)

I report to the trustees on my examination of the financial statements of Creation Science Foundation (U.K.) (the charitable company) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 14 March 2022

CREATION SCIENCE FOUNDATION (U.K.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	2	133,218	20,000	153,218	-	150,562
Charitable activities	3	101,915	-	101,915	-	164,263
Investments	4	170	-	170	-	745
Total income		235,303	20,000	255,303	-	315,570
<u>Expenditure on:</u>						
Charitable activities	5	234,524	13,333	247,857	200	295,930
Other	8	-	-	-	-	14
Total resources expended		234,524	13,333	247,857	200	295,944
Net income for the year/ Net movement in funds		779	6,667	7,446	(200)	19,626
Fund balances at 1 July 2020		239,259	-	239,259	200	219,633
Fund balances at 30 June 2021		240,038	6,667	246,705	-	239,259

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CREATION SCIENCE FOUNDATION (U.K.)

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		8,941		11,124
Current assets					
Stocks	10	34,093		37,790	
Debtors	11	9,951		15,442	
Cash at bank and in hand		217,273		202,103	
		<u>261,317</u>		<u>255,335</u>	
Creditors: amounts falling due within one year	12	<u>(23,553)</u>		<u>(27,200)</u>	
Net current assets			237,764		228,135
Total assets less current liabilities			<u>246,705</u>		<u>239,259</u>
Income funds					
Restricted funds	13		6,667		-
Unrestricted funds			240,038		239,259
			<u>246,705</u>		<u>239,259</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 8 March 2022

R C Beckett
Trustee

Company Registration No. 02837084

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Creation Science Foundation (U.K.) is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (issued in October 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	111,039	20,000	131,039	136,824
Legacies receivable	8,355	-	8,355	-
Refund of tax (Gift Aid)	13,824	-	13,824	13,738
	<u>133,218</u>	<u>20,000</u>	<u>153,218</u>	<u>150,562</u>
For the year ended 30 June 2020	<u>150,562</u>	<u>-</u>		<u>150,562</u>

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

3 Charitable activities

	Unrestricted funds	Total
	2021 £	2020 £
Literature sales	51,704	41,726
Audio visual sales	25,149	33,587
Subscriptions	14,321	13,147
Conference income	6,501	65,965
Other income	4,240	9,838
	<u>101,915</u>	<u>164,263</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>170</u>	<u>745</u>

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

5 Charitable activities

	Unrestricted funds	Total
	2021 £	2020 £
Direct costs:		
Staff costs	118,318	106,904
Depreciation	2,510	3,182
Purchasing and merchandising costs	59,502	80,440
Conference costs	7,552	41,938
Support costs:		
Lease of land and buildings	16,500	15,283
Printing, postage, stationery and IT costs	18,295	15,789
Other office management costs	15,392	17,445
Motor, travel and subsistence	(62)	1,771
Other allocated costs	2,694	6,428
Legal and professional	401	401
Independent examiner's fees	1,969	1,924
Bank charges	4,786	4,425
	<u>247,857</u>	<u>295,930</u>
Analysis by fund		
Unrestricted funds	234,524	295,730
Restricted funds	13,333	200
	<u>247,857</u>	<u>295,930</u>

The above negative expenses for motor, travel and subsistence have arisen from a road tax refund due to the van being off road during the pandemic.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

None of the trustees were reimbursed for expenses during the year (2020 - £1,318 reimbursed to three trustees for travel, subsistence and stocks).

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management and administration	5	5

Employment costs

	2021 £	2020 £
Wages and salaries	109,001	98,086
Social security costs	4,481	4,536
Other pension costs	4,836	4,282
	118,318	106,904

There were no employees whose annual remuneration was £60,000 or more.

8 Other

	Unrestricted funds	Total
	2021 £	2020 £
Net loss on disposal of tangible fixed assets	-	14

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2020	10,422	22,728	17,516	15,658	66,324
Additions	-	179	148	-	327
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	10,422	22,907	17,664	15,658	66,651
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 July 2020	10,042	19,755	11,835	13,568	55,200
Depreciation charged in the year	57	473	1,457	523	2,510
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	10,099	20,228	13,292	14,091	57,710
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 30 June 2021	323	2,679	4,372	1,567	8,941
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2020	380	2,973	5,681	2,090	11,124
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Stocks

	2021 £	2020 £
Finished goods and goods for resale	34,093	37,790
	<u> </u>	<u> </u>

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	3,767	197
Other debtors	-	22
Prepayments and accrued income	6,184	15,223
	<u> </u>	<u> </u>
	9,951	15,442
	<u> </u>	<u> </u>

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,923	1,405
Trade creditors	2,711	1,812
Other creditors	1,166	222
Accruals and deferred income	17,753	23,761
	<u>23,553</u>	<u>27,200</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 July 2019 £	Resources expended £	Balance at 1 July 2020 £	Movement in funds		Balance at 30 June 2021 £
				Incoming resources £	Resources expended £	
European Ministry Fund	200	(200)	-	-	-	-
Answers in Genesis US	-	-	-	20,000	(13,333)	6,667
	<u>200</u>	<u>(200)</u>	<u>-</u>	<u>20,000</u>	<u>(13,333)</u>	<u>6,667</u>

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

European Ministry Fund: relates to visits, translations etc from European Ministry;

Answers in Genesis US: relates to support provided to assist funding salary increases.

14 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:				
Tangible assets	8,941	-	8,941	11,124
Current assets/(liabilities)	231,097	6,667	237,764	228,135
	<u>240,038</u>	<u>6,667</u>	<u>246,705</u>	<u>239,259</u>

CREATION SCIENCE FOUNDATION (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

15 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	5,258	5,258
Between two and five years	122	1,472
	5,380	6,730

16 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £400 (2020 - £660).