

CHRISTIANS IN SPORT

England & Wales · Charity number 1086570

Details

Status Registered

Legal form Charitable company

Company number [04146081](#)

Registered 2001-05-14

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: TO PROMOTE AND ADVANCE THE CHRISTIAN RELIGION AMONGST PEOPLE INVOLVED WITH, PARTICIPATING IN, OR INTERESTED IN SPORT.

Activities: The purpose of Christians in Sport remains to 'reach the world of sport for Christ'

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,857,370	£1,924,126	£940,479	23
2024-08-31	£2,125,891	£2,030,102	£1,007,235	25
2023-08-31	£2,151,001	£2,084,905	£911,446	24
2022-08-31	£1,855,484	£2,003,448	£845,350	33
2021-08-31	£1,713,037	£1,677,496	£993,314	36

Trustees

Name	Role	Appointed
CHAD LION-CACHET	Chair	2015-02-01
Emma Jane Watson		2018-08-01
James Robson		2019-12-19
Lindsay Chadwick		2023-12-07
MATTHEW BEEBY		2023-12-07
Michael Richard Bennett		2018-08-01

CHRISTIANS IN SPORT

England & Wales - Charity number 1086570

Accounts

Company registration number: 4146081

Charity registration number: 1086570

Christians in Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Wenn Townsend
30 St Giles'
Oxford
OX1 3LE

Christians in Sport

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Christians in Sport

Reference and Administrative Details

Executive Directors	Keith Proctor D G Daniels I R Lancaster
Trustees	L Chadwick E J Watson M R Bennett C C Lion-Cachet M Beeby J E Robson
Secretary	T Beaumont
Charity Registration Number	1086570
Company Registration Number	4146081
Registered Office	The charity is incorporated in England and Wales. Frampton House Unit D1 Telford Road Industrial Estate Bicester Oxon OX26 4LD
Auditor	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Solicitors:	Edward Connor Solicitors 10 The Point Market Harborough LE16 7QU
Bankers	National Westminster Bank Plc 121 High Street Oxford OX1 4DD

Christians in Sport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

Objects and aims

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ' flowing from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- c) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

Christians in Sport

Trustees' Report

Objectives, strategies and activities

Strategic Planning

In September 2023, the Board commenced a two year strategic plan entitled 'Game Plan 6' (GP6) with the core mission of reaching the world of sport for Christ remaining unchanged.

We pray that GP6 will help significant numbers of competitive amateur and elite players, athletes and coaches grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live out and speak of their faith in Jesus Christ giving others opportunities to hear and respond to the Christian message.

Alongside core GP6 actions we added a specific emphasis in three areas. Firstly, we wish to grow our impact with a much broader socio economic demographic of sportspeople, secondly to develop a more robust ecosystem of collective impact of partners around the world committed to ministering biblically to elite and professional athletes and coaches. Finally to grow our supporter audience of prayer partners and donors to include more churches, trusts and partners as we position ourselves more effectively.

Three priorities and nine actions are outlined below

Priority A: 150 UK Projects engaging sportspeople with the Christian faith

Action 1: Deliver 110 UK projects through core activities

Action 2: 40 projects engaging sportspeople across a broader socio economic demographic

Action 3: Equip 1,000 leaders for the UK projects of Actions 1 &2

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally

Action 5: Support partners in 30 countries reaching competitive and elite sportspeople

Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

Priority C: Enabled by resources, partners and effective operations

Action 7: Deliver relevant resources for UK and global priorities

Action 8: Grow the number of partners committed to praying and supporting the work financially

Action 9: Enable the work through effective operations and good governance

Public benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Christians in Sport

Trustees' Report

Achievements and performance

The two year strategic plan, Game Plan 6 (GP6), ran to August 2025. Under God we worked on nine actions across three priority areas. The following summary shows progress against these working plans.

Priority A : 150 UK Projects engaging sportspeople with the Christian faith

Each of the 150 projects seeks to do at least three things

- reach players, athletes and coaches across sport with the Christian message
- equip Christians in sport to go into their sporting contexts and live out their faith
- develop leaders who serve God's mission in and beyond sport

We are very thankful to God to have met our two-year target of 150 projects outworking these three outcomes.

Action 1: Deliver 110 UK projects through core activities

Our goal of 110 projects was exceeded with 115 projects delivered across the entirety of the UK throughout GP6. This action represents our 'bread and butter' of activity across the range of the competitive amateur to professional sporting contexts. Projects can be broken down into three broad categories.

- **Sports Plus Camps.** The number of residential camps grew to 10 during GP6 with three new camps in Giggleswick, Bath and Belfast enabling us to grow our capacity by 25%. In 2025 Sports Plus was served by 650+ leaders, many of whom lead mission initiatives across the UK throughout the year. We feel strongly that Sports Plus is not only valuable for young athletes and players during the formative years of faith but also a great training ground for leaders who catalyse mission activity across the UK impacting many thousands of athletes, players and coaches during the rest of the year whether as part of student groups or regional networks. The bursary fund continues to serve each year with 180 young people accessing support in 2025 across all ten camps.
- **Groups and Networks.** 93 operated across the UK this year. Each meet to pray, often weekly, for God to work in the lives of those they compete alongside. We thank God as we hear stories of gospel centred conversations, reading the bible one to one, taking enquirers to church as well as attending evangelistic events. Across the year these groups met to pray 1,200+ times with 95% of student attendees reporting 'some' or 'many' gospel conversations. 40% had taken a teammate to church and 20% had read the bible with a teammate. These groups had also organised 120+ evangelistic events each year of GP6 attended by several thousand for which we thank God. Most of those who attend these groups would be under 23 years of age and therefore a wonderful opportunity to see mission convictions and confidence formed through their sporting passion. Close to 450 attended training conferences which was very encouraging and 36% of those who lead at Sports Plus were students reinforcing the opportunity with this age group.

Christians in Sport

Trustees' Report

• Professional sport cohorts. We operated 12 cohorts for professional and elite athletes, players and coaches, mostly organised by sport from football to track & field. These cohorts involved 200 athletes and delivered 334 group bible studies and over 500 one to one studies. One shift we've noticed is, given the rise of individual social media accounts, is how many now publicly identify as Christians or more overtly share their faith digitally given their influence. At the very minimum this can make the Christian faith plausible to very large numbers of people. Football is one obvious example and towards the end of this year we commenced a piece of research to map Christian engagement in the top six tiers of English professional football. Elite sport continues to be a shaper of culture like little else in society and therefore under constant review for how best we can serve.

Action 2: 40 projects engaging sportspeople across a broader socio economic demographic

From January 2024 we've been piloting the 'Reach' project, seeking to engage young players and athletes with the Christian faith from areas of deprivation across the UK. In these first 20 months the team have delivered 104 programmes to 35 partners, mostly churches and schools, reaching nearly 9,000 young people for which we thank God.

100% of these 35 projects and 104 programmes were delivered in the top 4 deciles of deprivation; with over two thirds in deciles 1 & 2. Building sustainable and scaleable models to engage these very sporty young people that our traditional work (e.g. camp and student ministry) misses remains a key priority for the remainder of the pilot phase.

One aspect of our offer we have developed is "Thrive": a six-session cross-curricular programme that aims to help young people approach sport through the Christian world view. We continue to pilot and test Thrive and refine it into a sustainable and effective tool to use in schools and potentially sports club / academy settings.

Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

Finding and developing volunteer leaders is critical for growth in the activities described earlier. Our goal was surpassed with 1,043 leaders delivering Actions 1 & 2 above. An important part of this work gives opportunities to many hundreds of young leaders, in the under 23 age group, that we pray bears much fruit in the future. Training is delivered in multiple ways from in-person conferences and training events, on mission experiences, through to digital learning platforms alongside in-person coaching and mentoring. As we look back over the years we are very thankful to God for the 200+ now in church leadership as well as others in Christian mission and sporting leadership roles.

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally

Our primary strategy for this action was the establishment of the 'mentor development plan' (MDP) being a 12 month programme for highly selected leaders across the world, similar to our Internship programme or a church apprenticeship scheme.

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Trustees' Report

This goal has been achieved in full. Every leader of the 200 who came through the mentor pathway has trained, on average, 30 young leaders and 70 Christian athletes. In total this equates to approximately 6,000 leaders and 14,000 Christian athletes. It was designed to build real capacity and biblical depth in the lives of mentors and so we are very thankful to God for the evidence we've seen.

Action 5: Support partners in 30 countries reaching competitive and elite sportspeople

We have tracked impact in over 40 countries and are very thankful to God for the evidence we've seen through participants of the MDP as well as through other mission activities e.g. sports camps and sporting academies.

Alongside these individual relationships we also continue to facilitate supporting networks in the UK, across Europe as well as in a global context. The purpose of these being to share best practice and resources as well as to collaborate well and not duplicate effort.

Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

We started GP6 researching, alongside a small number of strategic global partners, the landscape of professional sport globally to understand what ministry was happening by sport and by country. External desk research complemented this piece of work.

235 partners took part in this research from over 80 countries and 13 sports were identified as the most significant globally with the data identifying 2,555 professional athletes in 'discipleship' activities e.g. group bible studies.

One of the key US based partners with over 55 years experience in the professional and elite world of sport has now replaced CIS in the leadership and facilitation of this collaborative project for which we thank God. Several of our staff team have joined this new venture to outwork a plan across these 13 sports globally. We have worked to transition some of our global elite sport projects into this new season e.g. tennis.

Professional sport is a culture shaper across the world and we started GP6 seeking to disrupt the landscape of ministry within professional sport globally and are very thankful to God as we look back at His leading and are excited for the future.

Priority C: Enabled by resources, partners and effective operations

Action 7: Deliver relevant resources for UK and global priorities

Digitally our content benchmarks consistently well within the space of sport and faith being viewed 3+ million times each year of GP6. Game Day, our weekly devotional has doubled during GP6 with a further 20k+ subscribers across other platforms. Our digital content includes video production, short films, blogs and podcasts, which between them have clocked up over 600k views, reads and listens. Additional resources such as the 'Sports Mission Pack' continue to be well used by 300+ partners for training purposes and evangelistic events.

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Trustees' Report

The opportunities to engage with national and Christian press within the conversation of sport and faith continues to grow through 130+ appearances this year, including a regular slot on Radio 2's pause for thought. This is an increase from 81 media appearances last year and 33 appearances two years ago.

As opportunities for mission within sport grow across the world the need for biblical depth is critical. Therefore we continue to invest in 'thought leadership' through more scholarly research and writing as well as speaking and lecturing for partners including the opening keynote lecture at the Global Congress for Sport and Faith in August. We also released a new book 'Spiritual Game Plan' this year in the UK and USA in partnership with The Good Book Company.

Action 8: Grow the number of partners committed to praying and supporting the work

Prayer: Across the work there continues to be 1,500+ prayer meetings each year, mostly in person with over 5k subscribed to our prayer diary. We continue to adapt our offer in the coming year to include small updates to encourage partners to keep praying daily for His work in sport.

Donors: Total donations fell by 19% (£305k) in the year, £300k of this reduction was due to a small number of major donors unable to give to previous levels which had been fully communicated and planned for. Outside of this the number of donors and value of donations stayed broadly the same with a little churn with new starters and increased giving offset by reduced giving and others who stopped. Regular giving increased by 2% over the period of the year.

Building up our partner base will continue to be a focus area for the coming years as we, under God, work to find new supporters to invest in this growing work.

Action 9: Enable the work through effective operations and good governance

We seek to create a working culture which takes governance responsibilities seriously; ensuring our policies and procedures are applied and understood. Regular safeguarding workshops, robust review processes and learning help ensure we don't remain static. We have also been a part of a 'healthy governance learning community' facilitated by a US partner to continue learning best practices across the work. The Risk Committee met throughout the year to deliver on the Board memorandum of understanding to refine policy and ensure it is properly applied in practice.

We have adopted a new CRM which will enable more effective communications with partners, tracking of campaigns and recording of engagement data.

Staff development remains a crucial component of ensuring effective delivery of our mission. During GP6 we have made changes to how we track staff development needs, assess our working culture and the structure of our management.

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Trustees' Report

Financial review

a. Income from donations and legacies

Total funds held by the charity at 31st August 2025 amounted to £940k (2024: £1,007k), of which £191k was restricted funds and £749k in unrestricted funds. £34k is held in tangible fixed assets.

Total donations decreased by 19% (£305k) in the year. Virtually all of this reduction (£300k) was due to an expected decrease in giving from a small number of major donors unable to give at previous levels which had been fully communicated and planned for. Outside of this the number of donors and value of donations stayed broadly the same with some churn as new starters and increased giving was offset by reduced giving and others who stopped.

The accounts show restricted donations of £78k, most being for our 'Reach' project all of which was spent in alignment with the purposes for which it was given.

Given the anticipated fall in donations our core budget was reduced ending the year with an unrestricted surplus of £16k. Unrestricted activity income increased to £478k given the growing numbers at Sports Plus and training conferences. There was a deficit of £8k on our unrestricted events which we absorbed into overall budget as a result of the continued demand for bursaries.

The deficit in restricted funds of £83k was due to the continued delivery of global projects as well as the Reach initiative referred to above. Aggregating the unrestricted surplus and restricted deficit we show an overall deficit of £67k for the year.

b. Balance sheet

Total funds decreased in 2025 by £67k from £1,007k to £940k. Fixed assets, debtors and stocks were consistent with 2024. Cash balances decreased given the overall deficit but remained sufficient to accommodate future budget deficits alongside a capital project planned for the 2025/26 financial year.

The value of creditors reduced by £35k in the year as more camp invoices were paid before the year end date compared to 2024.

Policy on reserves

Reserves

Guidelines regarding reserves aim for a minimum of three months of expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £715k. This additional surplus is important as we anticipate up to three years of deficit as we work to recover a fall in income from major donors unable to give at historic levels.

Christians in Sport

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

In September 2025 we commence Game Plan 7 (GP7) as a three-year strategic plan. GP7 has three strategic priorities each consisting of three actions.

No one can doubt sport remains significant in culture and therefore for mission. It is the most participated in, most watched, most commented on activity involving millions every week. In GP7 we will focus more intentionally on the early age range, particularly under 23's. This age group is arguably the most impactful to work with given sporting engagement is at its highest and the vast majority come to faith and begin lifelong discipleship journeys. To catch a life young, train them up in God's Word and priorities within their passion for sport and God willing, within their local church context, they will have a lifetime of fruitful ministry and service ahead of them in sport and beyond.

Three priorities and nine actions are outlined below.

Priority A Pathways: Delivering the offer to leaders, players, athletes and coaches
Goal 1,250 leaders enabling mission activity throughout sport

Action 1 Deliver Leaders Pathway expanding sports mission
Action 2 Deliver 'Compete' u23 Pathway [From youth, student into adult sport]
Action 3 Deliver 'Elite' u23 Pathway [Young Performance Athletes into Pro Sport]

Priority B Partners: Growing those who deliver, sustain and grow the work
Goal 500 UK churches engaging in sports mission

Action 4 Church: Engagement in 'compete' and 'elite' pathways across UK churches
Action 5 Supporters: Growing financial and prayer partners to support the mission
Action 6 Global : Serving partners and projects across the world

Priority C Projects: Developing new models or disrupting old methods
Goal 50 Reach projects growing sports mission in areas of deprivation

Action 7 Develop models to engage with a broader socio-economic demographic
Action 8: Revamp our offer to parents given u23 emphasis
Action 9 Accelerator projects in UK and Europe e.g. Pro Football; Sports Camps

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Christians in Sport

Trustees' Report

Trustees:	L Chadwick
	E J Watson
	M R Bennett
	C C Lion-Cachet
	M Beeby
	J E Robson

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels, Mr K Proctor and Mr I R Lancaster who was appointed in December 2024) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

Recruitment and appointment of trustees

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

Arrangements for setting key management personnel remuneration

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

Christians in Sport

Trustees' Report

Major risks and management of those risks

Risk register

The charity has a risk register outlining several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk.

The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of trustees' responsibilities

The trustees (who are also the directors of Christians in Sport for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

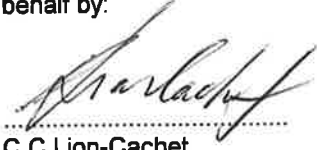
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Christians in Sport

Trustees' Report

The annual report was approved by the trustees of the charity on 17 December 2015 and signed on its behalf by:



C C Lion-Cachet
Trustee

Christians in Sport

Independent Auditor's Report to the Members of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charity') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report to the Members of Christians in Sport

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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Independent Auditor's Report to the Members of Christians in Sport

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
L J Baker (Senior Statutory Auditor)
For and on behalf of Wenn Townsend, Statutory Auditor

30 St Giles'
Oxford
OX1 3LE

Date: 17 December 2025

Christians in Sport

**Statement of Financial Activities for the Year Ended 31 August 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	1,262,211	77,952	1,340,163	1,360,836	284,633	1,645,469
Charitable activities	4	478,292	14,445	492,737	435,354	25,054	460,408
Investment income	5	24,470	-	24,470	20,014	-	20,014
Total income		<u>1,764,973</u>	<u>92,397</u>	<u>1,857,370</u>	<u>1,816,204</u>	<u>309,687</u>	<u>2,125,891</u>
Expenditure on:							
Charitable activities	6	<u>(1,748,599)</u>	<u>(175,527)</u>	<u>(1,924,126)</u>	<u>(1,740,365)</u>	<u>(289,737)</u>	<u>(2,030,102)</u>
Total expenditure		<u>(1,748,599)</u>	<u>(175,527)</u>	<u>(1,924,126)</u>	<u>(1,740,365)</u>	<u>(289,737)</u>	<u>(2,030,102)</u>
Net income/(expenditure)		<u>16,374</u>	<u>(83,130)</u>	<u>(66,756)</u>	<u>75,839</u>	<u>19,950</u>	<u>95,789</u>
Net movement in funds		16,374	(83,130)	(66,756)	75,839	19,950	95,789
Reconciliation of funds							
Total funds brought forward		<u>732,907</u>	<u>274,328</u>	<u>1,007,235</u>	<u>657,068</u>	<u>254,378</u>	<u>911,446</u>
Total funds carried forward	19	<u>749,281</u>	<u>191,198</u>	<u>940,479</u>	<u>732,907</u>	<u>274,328</u>	<u>1,007,235</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 19.

Christians in Sport
(Registration number: 4146081)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	34,260	43,659
Current assets			
Stocks	14	12,827	12,488
Debtors	15	94,694	97,632
Cash at bank and in hand	16	<u>1,008,148</u>	<u>1,098,334</u>
		1,115,669	1,208,454
Creditors: Amounts falling due within one year	17	<u>(209,450)</u>	<u>(244,878)</u>
Net current assets		<u>906,219</u>	<u>963,576</u>
Net assets		<u>940,479</u>	<u>1,007,235</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	191,198	274,328
Unrestricted income funds			
Unrestricted funds		<u>749,281</u>	<u>732,907</u>
Total funds	19	<u>940,479</u>	<u>1,007,235</u>

The financial statements on pages 16 to 33 were approved by the trustees, and authorised for issue on ~~17 October 2025~~ and signed on their behalf by:



 C C Lion-Cachet
 Trustee

The notes on pages 19 to 33 form an integral part of these financial statements.

Christians in Sport

Statement of Cash Flows for the Year Ended 31 August 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(66,756)	95,789
Adjustments to cash flows from non-cash items			
Depreciation		11,865	11,449
Investment income		<u>(24,470)</u>	<u>(20,014)</u>
		(79,361)	87,224
Working capital adjustments			
(Increase)/decrease in stocks	14	(339)	3,846
Decrease/(increase) in debtors	15	2,938	(5,466)
(Decrease)/increase in creditors	17	<u>(35,428)</u>	<u>131,709</u>
Net cash flows from operating activities		<u>(112,190)</u>	<u>217,313</u>
Cash flows from investing activities			
Interest received		24,470	20,014
Acquisitions of tangible assets		<u>(2,466)</u>	<u>(3,869)</u>
Net cash flows from investing activities		<u>22,004</u>	<u>16,145</u>
Net (decrease)/increase in cash and cash equivalents		(90,186)	233,458
Cash and cash equivalents at 1 September		<u>1,098,334</u>	<u>864,876</u>
Cash and cash equivalents at 31 August		<u>1,008,148</u>	<u>1,098,334</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 33 form an integral part of these financial statements.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Frampton House
Unit D1
Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold improvements	Over 6 years
Motor Vehicle	25% Straight line
Computer equipment	25% Straight line
Timeshare property	Straight line over the duration of the leases (75-78 years)

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Other donations and legacies	1,262,211	77,952	1,340,163
Total for 2025	1,262,211	77,952	1,340,163
Total for 2024	1,360,836	284,633	1,645,469

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Provision of charitable activities	3,815	-	3,815	11,561
Activities income	474,477	14,445	488,922	444,985
Funding income	-	-	-	3,862
	478,292	14,445	492,737	460,408

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Bank interest receivable	24,470	24,470
Total for 2025	24,470	24,470
Total for 2024	20,014	20,014

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Provision of charitable activities		45,494	1,521	47,015
Activities expenditure		486,033	22,475	508,508
Staff costs		878,117	132,269	1,010,386
Allocated support costs	7	324,039	19,262	343,301
Governance costs	7	14,916	-	14,916
Total for 2025		<u>1,748,599</u>	<u>175,527</u>	<u>1,924,126</u>
Total for 2024		<u>1,740,365</u>	<u>289,737</u>	<u>2,030,102</u>

	Staff cost £	Premises and depreciation cost £	Other costs £	Total expenditure £
Provision of charitable activities	1,010,386	137,029	253,287	1,400,702
Activities expenditure	-	-	508,508	508,508
Total for 2025	<u>1,010,386</u>	<u>137,029</u>	<u>761,795</u>	<u>1,909,210</u>
Total for 2024	<u>1,037,255</u>	<u>110,810</u>	<u>869,186</u>	<u>2,017,251</u>

In addition to the expenditure analysed above, there are also governance costs of £14,916 (2024 - £12,851) which relate directly to charitable activities. See note 7 for further details.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

7 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Travel	53,466	12,264	65,730
Entertaining	4,959	695	5,654
Comms/Marketing	32,807	4,262	37,069
CRM & Camp Management	66,324	-	66,324
Direct running costs	135,033	1,996	137,029
Printing, Postage and Stationery	6,921	38	6,959
Legal & professional	10,042	-	10,042
Bank charges	8,538	7	8,545
Depreciation	11,865	-	11,865
Total for 2025	329,955	19,262	349,217
Total for 2024	317,077	25,961	343,038

Support costs allocated to charitable activities

	Finance costs £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Provision of charitable activities	8,547	17,001	137,029	186,640	349,217
Total for 2024	9,895	27,406	110,810	194,927	343,038

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	9,000	9,000
Other fees paid to auditors	5,916	5,916
Total for 2025	14,916	14,916
Total for 2024	12,851	12,851

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025	2024
	£	£
Audit fees	9,000	8,160
Other non-audit services	5,916	4,691
Depreciation of fixed assets	11,865	11,449
Finance charges payable	8,547	9,895

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

One trustee received reimbursement of travel expenses to the value of £81 (2024: £72)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	824,029	860,655
Social security costs	83,775	82,005
Pension costs	<u>102,582</u>	<u>94,595</u>
	<u>1,010,386</u>	<u>1,037,255</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Outreach ministries	12	13
Administration	<u>11</u>	<u>12</u>
	<u>23</u>	<u>25</u>

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	<u>3</u>	<u>2</u>

The total employee benefits of the key management personnel of the charity were £251,735 (2024 - £280,207).

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>9,000</u>	<u>8,160</u>
Other fees to auditors		
All other non-audit services	<u>5,916</u>	<u>4,691</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

13 Tangible fixed assets

	Improvements to leasehold £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	60,019	235,542	295,561
Additions	-	2,466	2,466
At 31 August 2025	60,019	238,008	298,027
Depreciation			
At 1 September 2024	60,019	191,883	251,902
Charge for the year	-	11,865	11,865
At 31 August 2025	60,019	203,748	263,767
Net book value			
At 31 August 2025	-	34,260	34,260
At 31 August 2024	-	43,659	43,659

14 Stock

	2025 £	2024 £
Stocks	12,827	12,488

15 Debtors

	2025 £	2024 £
Trade debtors	17,838	16,676
Prepayments	25,948	37,265
Other debtors	50,908	43,691
	94,694	97,632

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

16 Cash and cash equivalents

	2025	2024
	£	£
Treasury reserve	500,000	500,000
Cash at bank	508,148	598,334
	<u>1,008,148</u>	<u>1,098,334</u>

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	155,728	213,670
Other taxation and social security	16,645	18,483
Other creditors	27,012	1,068
Accruals	10,065	11,657
	<u>209,450</u>	<u>244,878</u>

18 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025	2024
	£	£
Within one year	40,884	55,267
In two to five years	-	40,884
	<u>40,884</u>	<u>96,151</u>

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

19 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General				
General Funds	732,907	1,764,973	(1,748,599)	749,281
Restricted funds				
International	261,234	11,952	(89,528)	183,658
Kim Un-Yong	8,487	-	(947)	7,540
Demographic Project	4,607	61,000	(65,607)	-
Sports Plus Bursary Fund	-	14,445	(14,445)	-
The House of Vic - Ryn Trust	-	5,000	(5,000)	-
Total restricted funds	<u>274,328</u>	<u>92,397</u>	<u>(175,527)</u>	<u>191,198</u>
Total funds	<u>1,007,235</u>	<u>1,857,370</u>	<u>(1,924,126)</u>	<u>940,479</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General				
General Funds	657,068	1,816,204	(1,740,365)	732,907
Restricted				
International	246,203	235,477	(220,446)	261,234
Kim Un-Yong	-	10,000	(1,513)	8,487
Demographic Project	-	50,000	(45,393)	4,607
Sports Plus Bursary Fund	-	14,210	(14,210)	-
Impact Reporting Framework	7,934	-	(7,934)	-
Staff Support Fund	241	-	(241)	-
Total restricted funds	<u>254,378</u>	<u>309,687</u>	<u>(289,737)</u>	<u>274,328</u>
Total funds	<u>911,446</u>	<u>2,125,891</u>	<u>(2,030,102)</u>	<u>1,007,235</u>

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

The specific purposes for which the funds are to be applied are as follows:

International is money towards travel, meetings and conferences throughout the world with a particular focus on Europe.

Kim Un-Yong is donation to explore and action opportunities to engage Taekwondo athletes and coaches in the UK and beyond.

Demographic Project is to grow opportunities, in areas of deprivation, to reach and engage a broader socio-economic demographic of athlete, player and coach.

Sports Plus Bursary Fund is Bursary funds to support young people and leaders who are financially restricted, and would otherwise be unable to attend Sports Plus, by significantly reducing the cost of attending.

The House of Vic-Ryn Trust is a donation received towards the work in Northern Ireland.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Staff Support Fund is money received for the discretionary support of staffing needs.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2025 £
Tangible fixed assets	34,260	-	34,260
Current assets	924,471	191,198	1,115,669
Current liabilities	(209,450)	-	(209,450)
Total net assets	749,281	191,198	940,479
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	43,659	-	43,659
Current assets	934,126	274,328	1,208,454
Current liabilities	(244,878)	-	(244,878)
Total net assets	732,907	274,328	1,007,235

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

21 Related party transactions

During the year the charity made the following related party transactions:

During the year a salary was paid to 2 close member of senior management amounting to £65,368 salary and pension (2024:£55,552, 2 staff).

Aggregate donations during the year from related parties amounted to £32,631 (2024:£21,687).

Donations that were received into CiS INC - £4,617 (2024: 3,705). At the balance sheet date the amount due to/from was £Nil (2024 - £Nil).

22 Non-adjusting events after the financial period

In November 2025, the charity purchased freehold property for £535,000.

CHRISTIANS IN SPORT

England & Wales - Charity number 1086570

Accounts

Christians in Sport
(A company limited by guarantee)

Charity Registration No: 1086570
Company Registration No: 4146081

Financial Statements
for the year ended
31st August 2024

Wenn Townsend
Chartered Accountants
Oxford

**Christians in Sport
(A company limited by guarantee)**

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Christians in Sport
(A company limited by guarantee)

Reference and Administrative Details

Trustees: Mr M Beeby
Mr M R Bennett
Mrs L Chadwick
Mr C C Lion-Cachet
Mr J E Robson
Mrs E J Watson

Executive Directors: Mr D G Daniels
Mr K Proctor

Company Secretary: Mr T Beaumont

Registered office: Frampton House
Unit D1, Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

Charity registration numbers: 1086570 and SC045299
Company registration number: 4146081

Solicitors: Keelys LLP
28 Dam Street
Lichfield
Staffordshire
WS13 6AA

Bankers: National Westminster Bank plc
12 The Broadway
Southgate
London
N14 6PL

Independent auditor: L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2024

The Trustees present their annual report together with the audited financial statements for the year 1st September 2023 to 31st August 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who served the company during the period were as follows:

Mr M R Bennett
Mrs S K Creedy (resigned 7 December 2023)
Mr C C Lion-Cachet
Mr J E Robson
Mrs E J Watson
Mrs L Chadwick (appointed 7 December 2023)
Mr M Beeby (appointed 7 December 2023)

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels and Mr K Proctor) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

The charity has a risk register outlining several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk. The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Christians in Sport
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Trustees' report on the accounts (continued)
for the year ended 31st August 2024

OBJECTIVES AND ACTIVITIES

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ' flowing from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- b) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

b. Strategic Planning

In September 2023, the Board commenced a three year strategic plan entitled 'Game Plan 6' (GP6) with the core mission of 'reaching the world of sport for Christ' remaining unchanged.

We pray that GP6 will help significant numbers of competitive amateur and elite sportspeople grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live out and speak of their faith in Jesus Christ giving other sportspeople appropriate opportunities to hear and respond to the Christian message.

Alongside core GP6 actions we have added a specific emphasis in three areas. Firstly, we wish to grow our impact with a much broader socio economic demographic of sportspeople, secondly to develop a more robust ecosystem of collective impact of partners around the world committed to ministering biblically to elite and professional athletes and coaches. Finally to grow our supporter audience of prayer partners and donors to include more churches, trusts and partners as we position ourselves more effectively.

Three priorities and nine actions are outlined below.

Priority A: 175 UK projects engaging sportspeople with the Christian faith

- Action 1: Deliver 125 UK projects through core activities
- Action 2: 50 projects engaging sportspeople across a broader socio economic demographic
- Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

- Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally
- Action 5: Support partners in 30 countries reaching competitive and elite sportspeople
- Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

Priority C: Enabled by resources, partners and effective operations

- Action 7: Deliver relevant resources for UK and Global priorities
- Action 8: Grow the number of partners committed to praying and supporting the work financially
- Action 9: Enable the work through effective operations and good governance

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts (continued)
for the year ended 31st August 2024

Public Benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

ACHIEVEMENTS AND PERFORMANCE

Priority A : 175 UK Projects engaging sportspeople with the Christian faith

Each of the projects in Priority A reaches sportspeople with the Christian message, equips Christians in sport to live out their faith in their sporting context as well as finding and enabling the leaders of today and tomorrow to serve. Many thousands have been reached and engaged this year within the 126 projects of our three year target of 175 for which we thank God.

Action 1: Deliver 125 UK projects through core activities

This is our 'bread and butter' and what we're best known for in the UK. We delivered 106 projects over the course of the year across the range of the competitive amateur to professional sporting missional contexts. This range of projects is understood by three examples.

- Sports Camps: 232 young people attended Repton Sports Plus; one of eight residential camps delivered across the Summer of 2024, including one new camp in Giggleswick.
- Groups and Networks: The Edinburgh University student group met weekly during term time to pray for teammates and organised three guest events attended by 143 guests. 88 such groups or similar regional networks exist throughout the UK.
- Elite Sport: 45 group bible studies were delivered throughout the year to top level global track and field athletes, both digitally and in person at Diamond League events. Aggregate attendance increased by 80% compared to 2023. In the last year we have supported over 150 professional sportspeople in 10 other cohorts including football, rugby, tennis and rowing.

Thousands of competitive and elite sportspeople engaged in these 106 projects and over the course of the year we collected quantitative and qualitative indicative feedback as to the missional impact of the work. One evidence source was a survey of Christian student sportspeople. The vast majority were prayerful and had shared their faith with team mates. One in three had taken a friend to church and one in five had read the Bible with a team mate during the year.

We have also seen high levels of attendance at evangelistic events, with two thirds of attendees being guests. We are thankful to God for the thousands of attendees at our events, missions and residential sports camps.

Prayer is the backbone for mission. This year there have been over 1,500 prayer meetings asking God to work in the lives of competitive amateur and professional sportspeople as Christians throughout sport seek, by faith, to live authentic Christian lives.

Action 2: 50 projects engaging sportspeople across a broader socio economic demographic

We are currently in the 'start up' phase seeking to develop models engaging sportspeople within areas of deprivation that are sustainable and scaleable.

Schools have been a dominant focus area in these early stages seeking to develop an integrated funnel approach e.g. from lesson to after school club or football development day alongside the right church based partners for long term holistic care.

20 projects out of the target 50 have been worked on alongside 23 partners. Engagement around the Euros and Olympics was high and gives a strong platform to build upon alongside the urgency to explore alternatives. 4,000 young people have been a part of these pilot projects to date.

Christians in Sport
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Trustees' report on the accounts (continued)
for the year ended 31st August 2024

Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

811 volunteers have led the 106 UK projects described in Action 1. Training was delivered in multiple of ways from in person conferences and training events, on mission together experiences, through to digital learning platforms alongside in person coaching and mentoring. There has been encouraging growth in the number of leaders serving across all contexts from Sports Plus through to regional Networks and University Groups.

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally

105 partners from 45 countries piloted and designed pathways for leaders and mentors to grow indigenous ministries throughout the world to athletes and coaches in both the competitive amateur and professional sporting contexts.

These pathways were launched at a conference in Malta to a group of 76 highly selected leaders from 36 nations. They have been subsequently profiled more widely through a global digital launch of 1,655 watch parties with registrations across 148 countries and 874 cities worldwide. The work continues to track impact as the delivery is decentralised and often offline.

Action 5: Support partners in 30 countries reaching competitive and elite sportspeople

Whilst we engage with leaders in significantly more than 30 countries we invest more deeply in the ministries of selected partners reaching competitive and elite sportspeople alongside the intentionality to find and train future leaders to keep growing and sustaining this indigenous work.

Partners range from national ministries particularly within Europe through to others working in more difficult missional contexts e.g. Middle East. Our support can range from financial seed funding, sharing best practice and resources through to more in depth coaching and mentoring. We are very thankful for strong partnerships with many ministries based on, at times, decades of relationship.

At the same time we continue to play our part within several global networks facilitating best practice and shared learning.

Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

We facilitated a project, delivered by Eido Research, on behalf of a number of global partners. The project aimed to research and map the global landscape of professional and elite sports, along with associated ministry activities, by country and sport. The process involved extensive desk research complemented by a quantitative and qualitative survey that garnered participation from 235 partners across 88 countries who work in this specific context across the world.

13 sports were identified as the most significant globally and ministry engagement was mapped by country to each of these sports. The research identified 2,555 professional sportspeople engaged in 'discipleship' activities including e.g. bible study groups with other athletes.

The research has provided the business case that a new approach is required based both on the feedback from the 235 partners alongside the evidence that we are only beginning to tap into the vast potential of the mission fields available in professional and elite sports. There are many contexts where nothing or very little is known, therefore creating new exciting opportunities.

One of the key partners in this research phase is prepared to move this project into an actionable plan and carry the weight of a global vision which makes it a very exciting period ahead.

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Trustees' report on the accounts (continued)
for the year ended 31st August 2024

Priority C: Enabled by resources, partners and effective operations

Action 7: Deliver relevant resources for UK and global priorities

Digitally our content has performed consistently well throughout the year being viewed close to 4 million times across our platforms. Content 'engagement' (tangible interactions such as shares, comments etc) increased by 50% in the year. Over the year the team delivered 40 main videos, 105 short films, 30 blogs, 11 podcasts, weekly devotional materials alongside all training content prepared for the global launch referred to in Action 4.

Our content is consistently used in other Christian media agencies and platforms as they profile sport and faith e.g. we guest edited Christianity Magazine to coincide with the Olympics.

Other resources were also prepared for an Eric Liddell project to remember the 100 year anniversary of his performances in the 1924 Paris Games encapsulated in the film 'Chariots of Fire'. We partnered with All Souls Music in the delivery of Prom Praise at the Royal Albert Hall with not only a full auditorium but over 100k live stream views as well as in-print resources published by 10 of those which sold 80,000 copies. We also prepared a sports mission pack for churches and partners including films and an array of resources to use. We have received excellent feedback as they used the breadth of resources extensively in the UK as well as further afield. We also delivered the 2024 Keswick Lecture on the life of Eric Liddell.

It was a strong year engaging with the national and Christian press across a range of themes making 81 media appearances compared to 33 last year.

Action 8: Grow the number of partners committed to praying and supporting the work financially

Financial Partners: Donations fell as reported in the financial review. However the number of partners who gave financially this year actually increased mostly through one off gifts. The shifting nature of giving away from regular committed towards one offs was repeated this year. This trend was evidenced most in our 'Game On' campaign where we sought 200 responses and received 283. 75% of these responses were one off gifts with 25% regular standing orders.

We are very thankful to those God raises up to enable the work and in the coming year will give focus so partners clearly understand the need for regular support in delivering activities.

Prayer Partners: As reported elsewhere there have been over 1,500 prayer meetings, mostly in person, over the course of the year. 2,256 partners are subscribed to our weekly prayer diary, an increase of 10% over the year.

Action 9: Enable the work through effective operations and good governance

We continue an attitude to learn and improve to ensure our work is delivered as professionally, effectively and efficiently as possible across all areas of our work from events management through to partner engagement and robust governance.

Given our range of operations and the shift in technological advances we are planning towards a new platform to better support both our mission and partner offer and further deliver greater productivity for the thousands of stakeholders we engage with each year.

The Risk Committee met throughout the year to deliver on the Board memorandum of understanding to refine policy and ensure it is well applied in practice.

Christians in Sport
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Trustees' report on the accounts (continued)
for the year ended 31st August 2024

FINANCIAL REVIEW

a. Income from donations and legacies

Total funds held by the charity at 31st August 2024 amounted to £1,007k (2023: £911k), of which £274k was restricted funds and £733k in unrestricted funds. £44k is held in tangible fixed assets.

Unrestricted donations decreased by 11% in the year due to an exceptional one off donation received in 2023 not being repeated in 2024. Stripping out this donation the remaining value of donations held virtually identical compared to 2023 levels.

One positive aspect was that the total number of donors increased compared to 2023 whilst a noted trend was that the average gift size fell and there was a continued shift away from regular giving towards one off gifts.

The accounts show restricted income of £285k, most being for international projects with £279k spent in the year in alignment with the purposes for which it was given.

Charitable activity increased in 2024 with growth in training events and records numbers at our Sports Plus camps. There was a deficit of £20k on our unrestricted events absorbed into our budget as a result of the growing numbers of bursaries. The deficit on restricted activities was due to the delivery of one significant global and one European training conference with balances held over from 2023 to fund these events.

b. Balance sheet

Total funds increased from £911k to £1,007k with a gain of £96k for the year. Fixed assets, debtors and stocks were consistent with 2023. Cash balances increased to hold higher reserve balances in preparation for up to three years of forecasted deficits. The value of creditors increased by £132k in the year due to Summer camp invoices paid after the year end date.

c. Reserves

Guidelines regarding reserves aim for a minimum of three months of expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £689k. This additional surplus is important as we anticipate up to three years of deficit as we work to recover a fall in income from major donors unable to give at historic levels.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e. Fundraising disclosure

The responsibility for fundraising lies with the Executive Directors and involves a small number of staff. The charity does not employ any professional or commercial fundraisers. Donations are sought from those persons actively engaged with the charity as well as those who have signed up to receive communications.

We do not operate any type of cold calling methods and have never had any complaints. Because we do not fundraise from the public at large and only from existing committed supporters, we do not believe that we make any undue or unreasonable requests for funding from any of our donors, who are regarded as valuable partners in the charity's work.

**Christians in Sport
(A company limited by guarantee)**

**Trustees' report on the accounts (continued)
for the year ended 31st August 2024**

PLANS FOR THE FUTURE

In September 2023 we commenced Game Plan 6 (GP6) as a three-year strategic plan. Given the significant progress this year towards the global outcomes outlined in Priority B, GP6 will now run as a two-year plan to finish in August 2025 with GP7 brought forward to start in September 2025.

All priorities and actions will remain exactly the same for the coming year, although we have recalibrated our goals in actions 1 and 2 commensurate with a 2-year plan.

Priority A : 150 UK Projects engaging sportspeople with the Christian faith

- Action 1: Deliver 110 UK projects through core activities
- Action 2: 40 projects engaging sportspeople across a broader socio economic demographic
- Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

- Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally
- Action 5: Support partners in 30 countries reaching competitive and elite sportspeople
- Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

Priority C: Enabled by resources, partners and effective operations

- Action 7: Deliver relevant resources for UK and global priorities
- Action 8: Grow the number of partners committed to praying and supporting the work financially
- Action 9: Enable the work through effective operations and good governance

Christians in Sport
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Trustees' report on the accounts (continued)
for the year ended 31st August 2024

Trustees' responsibilities statement

The trustees (who are also directors of Christians in Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on 13th December 2024 and signed on their behalf by:


Mr C C Lion-Cachet

Christians in Sport
(A company limited by guarantee)

Independent Auditor's Report to the Trustees of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charitable company') for the year ended 31st August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Christians in Sport
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Independent Auditor's Report (continued)
to the Trustees of Christians in Sport

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.fc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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Independent Auditor's Report (continued)
to the Trustees of Christians in Sport

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Baker BA FCA
Senior Statutory Auditor
For and on behalf of Wenn Townsend
Statutory Auditor
Oxford

13th December 2024

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Christians in Sport
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Statement of Financial Activities
(incorporating Income and Expenditure Account)
for the year ended 31st August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies					
- Other donations and legacies	2	1,360,836	284,633	1,645,469	1,787,374
Charitable activities	3	435,354	25,054	460,408	349,763
Investments	4	20,014	-	20,014	13,864
Total income		<u>1,816,204</u>	<u>309,687</u>	<u>2,125,891</u>	<u>2,151,001</u>
Expenditure on:					
Charitable activities	5	1,740,365	289,737	2,030,102	2,084,905
Total expenditure		<u>1,740,365</u>	<u>289,737</u>	<u>2,030,102</u>	<u>2,084,905</u>
Net income/(expenditure)		75,839	19,950	95,789	66,096
Reconciliation of funds:					
Total funds brought forward		<u>657,068</u>	<u>254,378</u>	<u>911,446</u>	<u>845,350</u>
Total funds carried forward		<u><u>732,907</u></u>	<u><u>274,328</u></u>	<u><u>1,007,235</u></u>	<u><u>911,446</u></u>

The notes on pages 16 to 27 form part of these accounts

Christians in Sport
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Balance sheet
At 31st August 2024

	Note		2024		2023
		£	£	£	£
Fixed assets					
Tangible assets	12		43,659		51,239
Current assets					
Stocks	13	12,488		16,334	
Debtors	14	97,632		92,166	
Treasury reserve		500,000		500,000	
Cash at bank and in hand		598,334		364,876	
		1,204,749		973,376	
Creditors: amounts falling due within one year	15	(244,878)		(113,169)	
Net current assets			963,576		860,207
Net assets			1,007,235		911,446
Charity funds					
Restricted funds	17		274,328		254,378
Unrestricted funds	17		732,907		657,068
Total funds			1,007,235		911,446

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 13th December 2024 and signed on their behalf by:


.....
Mr C C Lion-Cachet

The notes on pages 16 to 27 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Statement of Cash Flows
for the year ended 31st August 2024

	Note	2024 £	2023 £
Net cash flow from operating activities	18	217,313	(33,912)
Cash flow from investing activities			
Purchase of tangible fixed assets		(3,869)	(3,693)
Interest received		20,014	13,864
Net cash used in investing activities		16,145	10,171
Cash and cash equivalents brought forward		864,876	888,617
Cash and cash equivalents carried forward		1,098,334	864,876
Cash and cash equivalents consist of:			
Treasury reserve		500,000	500,000
Cash at bank and in hand		598,334	364,876

The notes on pages 16 to 27 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Notes to the accounts
for the year ended 31st August 2024

1. Accounting policies

a) General information

Christians in Sport is a charitable company limited by guarantee and incorporated in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees Annual Report.

b) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

d) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e) Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Christians in Sport
(A company limited by guarantee)**

**Notes to the accounts (continued)
for the year ended 31st August 2024**

1. Accounting policies (continued)

e) Income (continued)

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Over 6 years
Motor vehicles	-	25% Straight line
Computer equipment	-	25% Straight line
Timeshare property	-	Straight line over the duration of the leases (75-78 years)

h) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

j) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

k) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Christians in Sport
(A company limited by guarantee)**

**Notes to the accounts (continued)
for the year ended 31st August 2024**

1. Accounting policies (continued)

l) Cash at bank and in hand

Cast at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a part event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

n) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

p) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

q) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

r) Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in relation to the useful life of fixed assets, which are written off in accordance with the depreciation policies in Note g).

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other donations and legacies	1,360,836	284,633	1,645,469	1,787,374
	<u>1,360,836</u>	<u>284,633</u>	<u>1,645,469</u>	<u>1,787,374</u>

3a) Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sales revenue	11,561	-	11,561	12,904
Activities income	423,793	21,192	444,985	336,859
	<u>435,354</u>	<u>21,192</u>	<u>456,546</u>	<u>349,763</u>

3b) Fundraising income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Generated income (sponsorship)	-	3,862	3,862	-
	<u>-</u>	<u>3,862</u>	<u>3,862</u>	<u>-</u>

4. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest receivable	20,014	-	20,014	13,864
	<u>20,014</u>	<u>-</u>	<u>20,014</u>	<u>13,864</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

5. Charitable activities

	Provision of charitable activities (unrestricted) 2024 £	Provision of charitable activities (restricted) 2024 £	Activities expenditure (unrestricted) 2024 £	Activities expenditure (restricted) 2024 £	Total 2024 £	Total 2023 £
Direct costs:						
Purchases	6,239	724	-	-	6,963	8,516
SCUK/SMUK	779	-	-	-	779	912
Activities expenditure	-	-	443,413	173,800	617,213	567,004
Internship expenditure	252	-	-	-	252	37,283
Staff costs	15,861	581	-	-	16,442	20,845
Wages and salaries	786,624	74,031	-	-	860,655	850,235
National insurance & tax	75,777	6,228	-	-	82,005	86,147
Pension costs	86,183	8,412	-	-	94,595	84,886
Support costs (note 6)	317,077	25,961	-	-	343,038	421,637
Governance costs (note 7)	8,160	-	-	-	8,160	7,440
	<u>1,296,952</u>	<u>115,939</u>	<u>443,413</u>	<u>173,800</u>	<u>2,030,102</u>	<u>2,084,905</u>

6. Support costs

	Provision of charitable activities (unrestricted) 2024 £	Provision of charitable activities (restricted) 2024 £	Total 2024 £	Provision of charitable activities (unrestricted) 2023 £	Provision of charitable activities (restricted) 2023	Total 2023
Travel	72,049	11,549	83,598	66,613	2,529	69,142
Entertaining	-	-	-	5,627	-	5,627
Comms/marketing	75,523	735	76,258	90,759	3,697	94,456
CRM & camp management	23,226	-	23,226	19,443	-	19,443
Direct running costs (premises and insurance)	108,814	1,996	110,810	124,928	39	124,967
Printing, postage & stationery	7,112	21	7,133	8,428	40	8,468
Legal & prof (& consultancy)	9,908	10,365	20,273	14,896	5,254	20,150
Projects	155	241	396	32,044	14,611	46,655
Bank charges	8,841	1,054	9,895	6,766	109	6,875
Depreciation	11,449	-	11,449	25,854	-	25,854
	<u>317,077</u>	<u>25,961</u>	<u>343,038</u>	<u>395,358</u>	<u>26,279</u>	<u>421,637</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

7. Governance costs

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Auditor's remuneration	8,160	-	8,160	7,440	-	7,440
	<u>8,160</u>	<u>-</u>	<u>8,160</u>	<u>7,440</u>	<u>-</u>	<u>7,440</u>

8. Analysis of expenditure by expenditure type

Current year	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Costs of generating funds	-	-	155	155
Provision of charitable activities	1,037,255	11,449	355,870	1,404,574
Activities expenditure	-	-	617,213	617,213
Charitable activities	<u>1,037,255</u>	<u>11,449</u>	<u>973,238</u>	<u>2,021,942</u>
Expenditure on governance	-	-	8,160	8,160
	<u>1,037,255</u>	<u>11,449</u>	<u>981,398</u>	<u>2,030,102</u>

Prior year	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Costs of generating funds	-	-	28,744	28,744
Provision of charitable activities	1,021,268	25,854	434,595	1,481,717
Activities expenditure	-	-	567,004	567,004
Charitable activities	<u>1,021,268</u>	<u>25,854</u>	<u>1,030,343</u>	<u>2,077,465</u>
Expenditure on governance	-	-	7,440	7,440
	<u>1,021,268</u>	<u>25,854</u>	<u>1,037,783</u>	<u>2,084,905</u>

9. Net income/(expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
- Owned by the charity	11,449	25,854
Auditor's remuneration – audit	8,160	7,440
Operating lease rentals	<u>57,087</u>	<u>57,087</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

10. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £8,160 (2023: £7,440) and accountancy fees of £4,691 (2023: £4,102).

11. Staff costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	860,655	852,990
Social security costs	82,005	81,927
Other pension costs	94,595	86,351
	<u>1,037,255</u>	<u>1,021,268</u>

The average number of persons employed by the company during the year was as follows:

	2024	2023
	No	No
No of staff on payroll	34	31
	<u>34</u>	<u>31</u>
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	12
Administration	12	12
	<u>25</u>	<u>24</u>
In the band £60,001 - £70,000	2	2
	<u>2</u>	<u>2</u>

Key management personnel received remuneration of £280,207 (2023: £285,923).

The charity relies on the contribution of unpaid volunteers and is extremely grateful for their continuing support to the charity in helping them achieve their mission objectives.

The nature of the contribution of unpaid volunteers involves acting as leaders and other assistance for summer camps.

Aggregate compensation includes national insurance and pension contributions.

During the year, no Trustees received any remuneration (2023: £Nil).

During the year, no Trustees received any benefits in kind (2023: £Nil).

During the year, one Trustees received reimbursement of expenses of £72 (2023: £Nil).

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

12. Tangible fixed assets	Improvements to leasehold	Other plant machinery	Total
	£	£	£
Cost			
At 1st September 2023	60,019	231,673	291,692
Additions	-	3,869	3,869
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st August 2024	60,019	235,542	295,561
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1st September 2023	60,019	180,434	240,453
Charge for the year	-	11,449	11,449
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st August 2024	60,019	191,883	251,902
	<hr/>	<hr/>	<hr/>
Net book value			
At 31st August 2024	-	43,659	43,659
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st August 2023	-	51,239	51,239
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
13. Stocks		2024	2023
		£	£
Finished goods and goods for resale		12,488	16,334
		<hr/>	<hr/>
14. Debtors		2024	2023
		£	£
Trade debtors		16,676	15,495
Income tax recoverable		23,937	21,049
Rent deposit		19,094	19,094
Prepayments and accrued income		37,265	31,432
Other debtors		660	5,096
		<hr/>	<hr/>
		97,632	92,166
		<hr/> <hr/>	<hr/> <hr/>
15. Creditors: Amounts falling due within one year		2024	2023
		£	£
Trade creditors		213,670	33,872
Other creditor		1,068	43,308
Other taxation and social security & pay		18,483	19,248
Accruals and deferred income		11,657	16,741
		<hr/>	<hr/>
		244,878	113,169
		<hr/> <hr/>	<hr/> <hr/>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

16. Statement of funds

Current year

	Balance at 1st September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2024 £
Unrestricted funds					
General funds – all funds	657,068	1,816,204	(1,740,365)	-	732,907
Restricted funds					
International	246,203	235,477	(220,446)	-	261,234
Kim um-Yong	-	10,000	(1,513)	-	8,487
Demographic Project	-	50,000	(45,393)	-	4,607
Sports Plus Bursary Fund	-	14,210	(14,210)	-	-
Impact Reporting Framework	7,934	-	(7,934)	-	-
Staff Support Fund	241	-	(241)	-	-
	<u>254,378</u>	<u>309,687</u>	<u>(289,737)</u>	<u>-</u>	<u>274,328</u>
Total of funds	<u><u>911,446</u></u>	<u><u>2,125,891</u></u>	<u><u>(2,030,102)</u></u>	<u><u>-</u></u>	<u><u>1,007,235</u></u>

Prior year

	Balance at 1st September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2023 £
Unrestricted funds					
General funds – all funds	591,447	1,871,604	(1,805,983)	-	657,068
Restricted funds					
International	225,863	264,566	(244,226)	-	246,203
Kim um-Yong	-	5,000	(5,000)	-	-
Sports Plus Bursary Fund	-	9,831	(9,831)	-	-
Impact Reporting Framework	13,188	-	(5,254)	-	7,934
Staff Support Fund	14,852	-	(14,611)	-	241
	<u>253,903</u>	<u>279,397</u>	<u>(278,922)</u>	<u>-</u>	<u>254,378</u>
Total of funds	<u><u>845,350</u></u>	<u><u>2,151,001</u></u>	<u><u>(2,084,905)</u></u>	<u><u>-</u></u>	<u><u>911,446</u></u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

16. Statement of funds (continued)

International is money towards travel, meetings and conferences throughout the world with a particular focus on Europe.

International Creative Media is restricted to funding for the production of videos and resources for the International Sports Coalition Conferences.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Staff Support Fund is money received for the discretionary support of staffing needs.

Summary of funds – current year

	Balance at 1st September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2024 £
General funds	657,068	1,816,204	(1,740,365)	-	732,907
Restricted funds	254,378	309,687	(289,737)	-	274,328
	<u>911,446</u>	<u>2,125,891</u>	<u>(2,030,102)</u>	<u>-</u>	<u>1,007,235</u>

Summary of funds – prior year

	Balance at 1st September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2023 £
General funds	591,447	1,871,604	(1,805,983)	-	657,068
Restricted funds	253,903	279,397	(278,922)	-	254,378
	<u>845,350</u>	<u>2,151,001</u>	<u>(2,084,905)</u>	<u>-</u>	<u>911,446</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

17. Analysis of net assets between funds

Current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	43,659	-	43,659
Current assets	934,126	284,328	1,208,454
Creditors due within one year	(244,878)	-	(244,878)
	<u>732,907</u>	<u>284,328</u>	<u>1,007,235</u>

Prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	51,239	-	51,239
Current assets	718,998	254,378	973,376
Creditors due within one year	(113,169)	-	(113,169)
	<u>657,068</u>	<u>254,378</u>	<u>911,446</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	95,789	66,095
Adjustment for:		
Interest receivable	(20,014)	(13,864)
Depreciation charges	11,449	25,854
Decrease/(increase) in stocks	3,846	(10,294)
Decrease/(increase) in debtors	(5,466)	(17,096)
(Decrease)/increase in creditors	131,709	(84,607)
Net cash provided by/(used in) operating activities	<u>217,313</u>	<u>(33,912)</u>

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Treasury reserve	500,000	500,000
Cash in hand	598,334	364,876
Total	<u>1,098,334</u>	<u>864,876</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2024

20. Operating lease commitments

At 31st August 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2024	2023
	£	£
Amounts payable:		
Within 1 year	55,267	55,267
Between 1 and 5 years	40,884	96,151
Total	96,151	151,418

21. Related party transactions

During the year there were related party transactions as follows:-

- A salary was paid to two close family members of senior management amounting to £55,552 (2023: £54,677).
- Donations totalling £21,687 (2023: £30,855) were received from other related parties.
- Donations received into CiS INC. amounting to £3,705 (2023: £nil).

22. Statement of financial activities – prior year

		Total funds	Unrestricted funds	Restricted funds
		2023	2023	2023
		£	£	£
Income from:				
Donations and legacies				
Other donations and legacies	2	1,528,454	258,920	1,787,374
Charitable activities	3	329,286	20,477	349,763
Investments	4	13,864	-	13,864
Total income		1,871,604	279,397	2,151,001
Expenditure on:				
Charitable activities	5	1,805,983	278,922	2,084,905
Total expenditure		1,805,983	278,922	2,084,905
Net income/(expenditure)		65,621	475	66,096
Reconciliation of funds:				
Total funds brought forward		591,447	253,903	845,350
Total funds carried forward		657,068	254,378	911,446

CHRISTIANS IN SPORT

England & Wales - Charity number 1086570

Accounts

Christians in Sport
(A company limited by guarantee)

Charity Registration No: 1086570
Company Registration No: 4146081

Financial Statements
for the year ended
31st August 2023

Wenn Townsend
Chartered Accountants
Oxford

Christians in Sport
(A company limited by guarantee)

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Christians in Sport
(A company limited by guarantee)

Reference and Administrative Details

Trustees: Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Mr J E Robson
Mrs E J Watson

Executive Directors: Mr D G Daniels
Mr K Proctor

Company Secretary: Mr T Beaumont

Registered office: Frampton House
Unit D1, Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

Charity registration numbers: 1086570 and SC045299
Company registration number: 4146081

Solicitors: Keelys LLP
28 Dam Street
Lichfield
Staffordshire
WS13 6AA

Bankers: National Westminster Bank plc
12 The Broadway
Southgate
London
N14 6PL

Independent auditor: L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2023

The Trustees present their annual report together with the audited financial statements for the year 1st September 2022 to 31st August 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who served the company during the period were as follows:

Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Rev P J Nicholas (resigned 30 June 2023)
Mr J E Robson
Mrs E J Watson

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels and Mr K Proctor) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

The charity has a risk register outlining several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk. The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2023

OBJECTIVES AND ACTIVITIES

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ' flowing from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- b) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

b. Strategic Planning

In September 2020, the Board commenced a three year strategic plan entitled 'Game Plan 5' (GP5) with the core mission of 'reaching the world of sport for Christ' remaining unchanged.

GP5 will help competitive amateur and elite sportspeople to grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live and speak out their faith in Jesus Christ so other sportspeople can have opportunities to hear and respond to the Christian message.

Alongside core GP5 actions, we have added a specific emphasis in two areas. Firstly, we wish to build greater qualitative depth through a range of actions e.g. research, impact reporting, resources and thought leadership for sportspeople and leaders. Secondly, we have a desire to expand the vision through leaders and a greater use of technology across the entire work. Both are reflected in the strategic priorities and actions of GP5.

Three priorities and ten actions are outlined below.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

1. Competitive sportspeople engaged with the good news of Jesus Christ
2. Elite sportspeople engaged with the good news of Jesus Christ
3. Sportspeople around the world engaged with the good news of Jesus Christ
4. Resources engaging sportspeople with the good news of Jesus Christ

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

5. UK leaders equipped to engage sportspeople
6. Global leaders equipped to engage sportspeople
7. Expanding to gaps in elite sports as well as geographically

Strategic Priority 3: Partners and effective operations enabling the work

8. Partners enabling the work with prayers and donations
9. Effective operational delivery and robust governance of our strategic priorities
10. Special projects to enable greater depth and accelerate future opportunities

Public Benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2023

ACHIEVEMENTS AND PERFORMANCE

The year ending August 2023 was the last year GP5 and the following describes a brief summary of progress for each of our priorities and actions.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

Action 1: Competitive sportspeople engaged with the good news of Jesus Christ

Youth: A record number of young people attended the seven Sports Plus camps over the summer across England, Northern Ireland, Scotland and Wales. Demand remains high with waiting lists for most camps and we were thankful for the positive feedback from hundreds of parents. Whilst we celebrate the number of boys attending camps we were encouraged to see the number of girls increase this year. An average of 39% across all camps were girls and as high as 54% in one camp. The growth in Welsh young people and leaders was another encouragement with proportions doubling compared to last year.

Student: We have groups in the top 40 BUCS sports ranked universities. They are equipped through visits, one to one work, resources and conferences to pray, connect sport and faith as well as live out and share their faith with sportspeople through guest events, missions and other events. Alongside the 64 evangelistic events hosted by the groups with two thirds being guests consistently we were encouraged to receive more qualitative feedback from the students who completed the annual survey. Over the course of the year, students have become more motivated to pray, more confident to share the gospel and have grown in their understanding of how faith applies to their sport.

Adult: Having launched over 45 networks in September 2022 it was an encouragement to see 119 prayer gatherings across the year as Christian sportspeople met to encourage one another in their witness within their sports clubs. Across the adult work the team delivered 47 guest events with high ratios of guest and look to build on this for the coming year with several major sports events in the calendar e.g. Olympic Games.

Action 2: Elite sportspeople engaged with the good news of Jesus Christ

We continue to work with hundreds of athletes and coaches competing in professional and elite sport and across youth performance pathways. This unique sporting context can make a normal church relationship difficult, particularly those competing in a tour-based environment. Support varies between sports and included throughout the year, 230 group bible studies, 400 one to ones and ministry at 19 tournaments, including tennis, golf and diamond league track & field.

Action 3: Sportspeople around the world engaged with the good news of Jesus Christ

It has been an encouragement to follow the impact of indigenous leaders trained from over 50 countries throughout the world in their work of engaging sportspeople with the good news of Jesus Christ from ministering to professional athletes through to delivering sports camps for young sportspeople. The camp in Romania celebrating its 10th year was a highlight given the effort towards developing sustainable mission.

Action 4: Resources engaging sportspeople with the good news of Jesus Christ

Compared to last year all major metrics are up e.g. video views (63%), podcast listens (129%), YouTube (100%) through the publishing of 86 main videos and 146 short videos, 43 blogs, 28 podcasts, 52 Game Day devotions and 1000+ image and text social media posts. Our content has been seen over 3.5 million times on social media, a million more than the year before with growth across the board on all platforms.

A new digital resource and training platform is to be launched for global partners at a conference in November consisting of bible studies, online courses, animated videos unpacking sport and faith alongside 24 filmed bible based talks fitting relevant themes facing sportspeople.

**Christians in Sport
(A company limited by guarantee)**

**Trustees' report on the accounts
for the year ended 31st August 2023**

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

Action 5: UK leaders equipped to engage sportspeople

There are close to 100 UK based projects within Action 1 alone from Sports Plus camps, university groups and adult networks. Alongside other initiatives such as the Internship they amount to hundreds of equipped leaders engaging thousands of sportspeople each year. Leaders, depending on their context, have their own developmental pathways.

It was exciting to see 135 go through bespoke young leader pathways at camp, namely 'development squad' and trainees, 87 of whom were serving for the first time - a record number.

Action 6: Global leaders equipped to engage sportspeople

Over the three years of GP5 we focussed energy to pilot a global development programme for mentors of indigenous leaders across the world to provide important depth in those leading sports mission globally. The 10-month programme consists of innovative online learning in multi-national cohorts, research projects and face to face training developing theological understanding of sport and faith, alongside bespoke resources and ongoing mentoring.

105 leaders from 45 countries have completed this pilot, refining the developmental pathway for a global launch in November 2023 across several languages for greater multiplication. The launch will also include resources for local leaders from training sessions and online courses with significant multimedia components.

A second major conference is also currently being prepared in November with 200 European leaders registered to attend from 37 countries, the first major gathering of European leaders post pandemic.

Action 7: Expanding to gaps in elite sports as well as geographically

We have commissioned a piece of independent research as part of a group of global partners seeking to work more collaboratively in ministry to elite and professional athletes and coaches throughout the world. The purpose is to collect data on who is doing what type of ministry to elite athletes and coaches sport by sport and country by country. The data collection will end in November and reported on in December. This pioneering research will enable a strong foundation for productive partnership and collaboration in 2024 and beyond.

Strategic Priority 3: Partners and effective operations enabling the work

Action 8: Partners enabling the work with prayers and donations

Communications: We delivered our digital strategy with strong performance against a number of benchmarks. Regular print and electronically produced magazines and newsletters continue to support our partners as they enable the work prayerfully and financially.

Prayer: We are dependent on God in prayer and alongside our daily staff prayer meeting we seek to give partners updates and requests to pray specifically and daily through the prayer diary, our 'Take 5' video-based tool, termly zoom prayer gatherings and at all groups, networks and conferences.

Donors: The last three years of GP5 have covered much of the covid disruption and cost-of-living crisis. We have much to thank God for in that during this three-year period unrestricted expenditure has broadly equalled unrestricted donations. Single gifts have increased over the last year whilst regular committed giving has fallen 10%. Increased effort has gone into financial support from trusts and churches alongside seeking new people to support the work financially.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts (continued)
for the year ended 31st August 2023

Action 9: Effective operational delivery and robust governance of our strategic priorities

Given the range of activities the team facilitates outlined in Actions 1-6 our process of reflective learning has become more established, with regular team meetings specifically designed to capture learnings and observing any challenges for implementing our strategy.

We continue to explore how technologically we can have the right integrated platforms to communicate effectively between each other and maximise the efficiency of how we collect, store and utilise data across the organisation.

The Risk Committee has met throughout the year to deliver on the memorandum of understanding agreed with the Board, refine policy and ensure it is well applied in practice.

Action 10: Special projects to enable greater depth and accelerate future opportunities

Two 'depth' projects have progressed over the year. A contract has been signed and drafts submitted to a publisher for a book about biblically integrating sport and faith. We also have continued discussions for a global centre of theological reflection for sport to be launched in 2024.

Significant digital projects have been delivered for the benefit of global partners to make accessible hundreds of resources across a range of audiences. The emergence of AI translation tools offers a huge opportunity for us to increase our efficiency in translating content into different languages in our support of global partners.

FINANCIAL REVIEW

a. Income from donations and legacies

Total funds held by the charity at 31st August 2023 amounted to £911k (2022: £845k), of which £254k was restricted funds and £657k in unrestricted funds. £51k is held in tangible fixed assets.

Unrestricted donations increased by 23% in the year for which we thank God. The growth coming predominantly from a small number of one-off single gifts which compensated for a 10% reduction in regular committed giving. We received a 100% increase in donations from churches.

The accounts show restricted income of £279k, most being for international projects with £279k spent in the year in alignment with the purposes for which it was given.

Our activities showed a deficit of £68k during the year. The reason being that we took the decision to end one of our Summer camps early and refunded in full all fees paid by parents and leaders whilst incurring the costs of the week. 75% of parents and leaders made donations towards our costs making up half of the deficit. These donations were reflected in the 23% increase of donations referred to above.

We thank God for His continued provision and protection of the work.

b. Balance sheet

Total funds increased from £845k to £911k with a gain in total funds of £66k for the year. Current assets were broadly the same, £973k vs £970k with the main reason for the increase in total funds being a reduction in creditors down £85k due to the payment of camp invoices when compared to last year.

c. Reserves

Guidelines regarding reserves aim for a minimum of three months expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £606k representing adequate levels of reserves. This balance is important as a small number of major donors are coming to the end of their commitment and enables us to transition with minimal disruption to core activities.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts (continued)
for the year ended 31st August 2023

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e. Fundraising disclosure

The responsibility for fundraising lies with the Executive Directors and involves a small number of staff. The charity does not employ any professional or commercial fundraisers. Donations are sought from those persons actively engaged with the charity as well as those who have signed up to receive communications.

We do not operate any type of cold calling methods and have never had any complaints. Because we do not fundraise from the public at large and only from existing committed supporters, we do not believe that we make any undue or unreasonable requests for funding from any of our donors, who are regarded as valuable partners in the charity's work.

PLANS FOR THE FUTURE

September 2023 is the start of Game Plan 6 (GP6) being the next three-year strategic plan. GP6 has three strategic priorities each consisting of three actions. We pray that the actions of GP6 will help significant numbers of competitive amateur and elite sportspeople grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live out and speak of their faith in Jesus Christ giving other sportspeople appropriate opportunities to hear and respond to the Christian message.

Alongside core GP6 actions we have added a specific emphasis in three areas. Firstly, we wish to grow our impact with a much broader socio economic demographic of sportspeople, secondly to develop a more robust ecosystem of collective impact of partners around the world committed to ministering biblically to elite and professional athletes and coaches. Finally, to grow our supporter audience of prayer partners and donors to include more churches, trusts and US partners as we position ourselves more effectively. We'll focus in helping partners better understand who we are, what we stand for and why what we do matters.

Three priorities and nine actions are outlined below.

Priority A: 175 UK projects engaging sportspeople with the Christian faith

- Action 1: Deliver 125 UK projects through core activities
- Action 2: 50 projects engaging sportspeople across a broader socio economic demographic
- Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

- Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally
- Action 5: Support partners in 30 countries reaching competitive and elite sportspeople
- Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

Priority C: Enabled by resources, partners and effective operations

- Action 7: Deliver relevant resources for UK and Global priorities
- Action 8: Grow the number of partners committed to praying and supporting the work financially
- Action 9: Enable the work through effective operations and good governance

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts (continued)
for the year ended 31st August 2023

Trustees' responsibilities statement

The trustees (who are also directors of Christians in Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on *Mr. Cachet* 2023 and signed on their behalf by:


Mr C C Lion-Cachet

Christians in Sport
(A company limited by guarantee)

Independent Auditor's Report to the Trustees of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charitable company') for the year ended 31st August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Christians in Sport
(A company limited by guarantee)

Independent Auditor's Report (continued)
to the Trustees of Christians in Sport

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

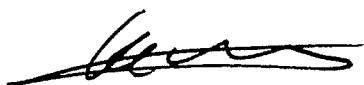
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Baker BA FCA
Senior Statutory Auditor
For and on behalf of Wenn Townsend
Statutory Auditor
Oxford

7th December..... 2023

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Christians in Sport
(A company limited by guarantee)

Statement of Financial Activities
(incorporating Income and Expenditure Account)
for the year ended 31st August 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies					
- Government grants receivable	2	-	-	-	295
- Other donations and legacies	2	1,528,454	258,920	1,787,374	1,509,359
Charitable activities	3	329,286	20,477	349,763	345,378
Investments	4	13,864	-	13,864	452
Total income		<u>1,871,604</u>	<u>279,397</u>	<u>2,151,001</u>	<u>1,855,484</u>
Expenditure on:					
Charitable activities	5	1,805,983	278,922	2,084,905	2,003,448
Total expenditure		<u>1,805,983</u>	<u>278,922</u>	<u>2,084,905</u>	<u>2,003,448</u>
Net income/(expenditure)		65,621	475	66,096	(147,964)
Reconciliation of funds:					
Total funds brought forward		<u>591,447</u>	<u>253,903</u>	<u>845,350</u>	<u>993,314</u>
Total funds carried forward		<u><u>657,068</u></u>	<u><u>254,378</u></u>	<u><u>911,446</u></u>	<u><u>845,350</u></u>

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Balance sheet
At 31st August 2023

	Note			
		2023		2022
		£	£	£
Fixed assets				
Tangible assets	12		51,239	73,400
Current assets				
Stocks	13	16,334		6,040
Debtors	14	92,166		75,070
Treasury reserve		500,000		-
Cash at bank and in hand		364,876		888,617
		973,376		969,727
Creditors: amounts falling due within one year	15	(113,169)		(197,777)
Net current assets			860,207	771,950
Net assets			911,446	845,350
Charity funds				
Restricted funds	17		254,378	253,903
Unrestricted funds	17		657,068	591,447
Total funds			911,446	845,350

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on *T.M. December* 2023 and signed on their behalf by:


.....
Mr C C Lion-Cachet

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Statement of Cash Flows
for the year ended 31st August 2023

	Note	2023 £	2022 £
Net cash flow from operating activities	18	(33,912)	(112,271)
		<hr/>	<hr/>
Cash flow from investing activities			
Purchase of tangible fixed assets		(3,693)	(3,875)
Receipts from disposal of fixed assets		-	-
Interest received		13,864	452
		<hr/>	<hr/>
Net cash used in investing activities		10,171	(3,423)
		<hr/>	<hr/>
Cash and cash equivalents brought forward		888,617	1,004,311
		<hr/>	<hr/>
Cash and cash equivalents carried forward		864,876	888,617
		<hr/> <hr/>	<hr/> <hr/>
 Cash and cash equivalents consist of:			
Treasury reserve		500,000	-
Cash at bank and in hand		364,876	888,617
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Notes to the accounts
for the year ended 31st August 2023

1. Accounting policies

a) General information

Christians in Sport is a charitable company limited by guarantee and incorporated in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees Annual Report.

b) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

d) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e) Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

1. Accounting policies (continued)

e) Income (continued)

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Over 6 years
Motor vehicles	-	25% Straight line
Computer equipment	-	25% Straight line
Timeshare property	-	Straight line over the duration of the leases (75-78 years)

h) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

j) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

k) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

1. Accounting policies (continued)

l) Cash at bank and in hand

Cast at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a part event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

n) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

p) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

q) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

r) Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in relation to the useful life of fixed assets, which are written off in accordance with the depreciation policies in Note g).

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Government grants receivable	-	-	-	295
Other donations and legacies	1,528,454	258,920	1,787,374	1,509,359
	<u>1,528,454</u>	<u>258,920</u>	<u>1,787,374</u>	<u>1,509,654</u>

Included within donations, gifts and legacies for the Charity is £Nil (2022: £295) of Government grants receivable relating to the Coronavirus Job Retention Scheme.

3a) Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sales revenue	12,904	-	12,904	11,668
Activities income	316,382	20,477	336,859	333,710
	<u>329,286</u>	<u>20,477</u>	<u>349,763</u>	<u>345,378</u>

3b) Fundraising income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Generated income (sponsorship)	-	-	-	4,118
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,118</u>

4. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	13,864	-	13,864	452
	<u>13,864</u>	<u>-</u>	<u>13,864</u>	<u>452</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

5. Charitable activities

	Provision of charitable activities (unrestricted) 2023 £	Provision of charitable activities (restricted) 2023 £	Activities expenditure (unrestricted) 2023 £	Activities expenditure (restricted) 2023 £	Total 2023 £	Total 2022 £
Direct costs:						
Purchases	8,516	-	-	-	8,516	8,284
SCUK/SMUK	912	-	-	-	912	782
Activities expenditure	-	-	397,503	169,501	567,004	452,272
Internship expenditure	34,532	2,751	-	-	37,283	56,481
Staff costs	20,840	5	-	-	20,845	20,060
Wages and salaries	780,867	69,368	-	-	850,235	916,499
National insurance & tax	81,336	4,811	-	-	86,147	70,160
Pension cost	78,679	6,207	-	-	84,886	93,548
Support costs (note 6)	395,358	26,279	-	-	421,637	377,550
Governance costs (note 7)	7,440	-	-	-	7,440	7,812
	<u>1,408,480</u>	<u>109,421</u>	<u>397,503</u>	<u>169,501</u>	<u>2,084,905</u>	<u>2,003,448</u>

6. Support costs

	Provision of charitable activities (unrestricted) 2023 £	Provision of charitable activities (restricted) 2023 £	Total 2023 £	Provision of charitable activities (unrestricted) 2022 £	Provision of charitable activities (restricted) 2022	Total 2022
Travel	66,613	2,529	69,142	60,903	8,628	69,531
Entertaining	5,627	-	5,627	6,341	1,208	7,549
Comms/marketing	90,759	3,697	94,456	91,450	2,615	94,065
CRM & camp management	19,443	-	19,443	18,282	-	18,282
Direct running costs (premises and insurance)	124,928	39	124,967	113,818	968	114,786
Printing, postage & stationery	8,428	40	8,468	10,093	37	10,130
Legal & prof (& consultancy)	14,896	5,254	20,150	16,028	10,980	27,008
Projects	32,044	14,611	46,655	684	900	1,584
Bank charges	6,766	109	6,875	7,290	34	7,324
Depreciation	25,854	-	25,854	27,291	-	27,291
	<u>395,358</u>	<u>26,279</u>	<u>421,637</u>	<u>352,180</u>	<u>25,370</u>	<u>377,550</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

7. Governance costs

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
Auditor's remuneration	7,440	-	7,440	6,960	-	6,960
Auditor's non audit costs	-	-	-	852	-	852
	<u>7,440</u>	<u>-</u>	<u>7,440</u>	<u>7,812</u>	<u>-</u>	<u>7,812</u>

8. Analysis of expenditure by expenditure type

Current year	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Costs of generating funds	-	-	28,744	28,744
Provision of charitable activities	1,021,268	25,854	434,595	1,481,717
Activities expenditure	-	-	567,004	567,004
Charitable activities	<u>1,021,268</u>	<u>25,854</u>	<u>1,021,966</u>	<u>2,069,088</u>
Expenditure on governance	<u>-</u>	<u>-</u>	<u>7,440</u>	<u>7,440</u>
	<u>1,021,268</u>	<u>25,854</u>	<u>1,029,406</u>	<u>2,084,905</u>
Prior year	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Costs of generating funds	-	-	684	684
Provision of charitable activities	1,080,207	27,291	435,182	1,542,680
Activities expenditure	-	-	452,272	452,272
Charitable activities	<u>1,080,207</u>	<u>27,291</u>	<u>888,138</u>	<u>1,995,636</u>
Expenditure on governance	<u>-</u>	<u>-</u>	<u>7,812</u>	<u>7,812</u>
	<u>1,080,207</u>	<u>27,291</u>	<u>895,950</u>	<u>2,003,448</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

9. Net income/(expenditure)

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	25,854	27,291
Auditor's remuneration – audit	7,440	6,960
Operating lease rentals	57,087	57,087
	<u>57,087</u>	<u>57,087</u>

During the year, no Trustees received any remuneration (2022: £Nil).

During the year, no Trustees received any benefits in kind (2022: £Nil).

During the year, no Trustees received any reimbursement of expenses (2022: £Nil).

10. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £7,440 (2022: £6,960) and accountancy fees of £nil (2022: £852).

11. Staff costs

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	852,990	906,302
Social security costs	81,927	86,147
Other pension costs	86,351	87,758
	<u>1,021,268</u>	<u>1,080,207</u>

The average number of persons employed by the company during the year was as follows:

	2023	2022
	No	No
No of staff on payroll	31	33
	<u>31</u>	<u>33</u>
Average headcount expressed as a full-time equivalent:		
Outreach ministries	12	13
Administration	12	13
	<u>24</u>	<u>26</u>
In the band £60,001 - £70,000	2	2
	<u>2</u>	<u>2</u>

Key management personnel received remuneration of £285,923 (2022: £276,100).

The charity relies on the contribution of unpaid volunteers and is extremely grateful for their continuing support to the charity in helping them achieve their mission objectives.

The nature of the contribution of unpaid volunteers involves acting as leaders and other assistance for summer camps.

Aggregate compensation includes national insurance and pension contributions.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

12. Tangible fixed assets

	Improvements to leasehold £	Other plant machinery £	Total £
Cost			
At 1st September 2022	60,019	227,980	287,999
Additions	-	3,693	3,693
Disposals	-	-	-
At 31st August 2023	<u>60,019</u>	<u>231,673</u>	<u>291,692</u>
Depreciation			
At 1st September 2022	60,019	154,580	214,599
Charge for the year	-	25,854	25,854
Eliminated on disposal	-	-	-
At 31st August 2023	<u>60,019</u>	<u>180,434</u>	<u>240,453</u>
Net book value			
At 31st August 2023	<u>-</u>	<u>51,239</u>	<u>51,239</u>
At 31st August 2022	<u>-</u>	<u>73,400</u>	<u>73,400</u>

13. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>16,334</u>	<u>6,040</u>

14. Debtors

	2023 £	2022 £
Trade debtors	15,495	7,401
Income tax recoverable	21,049	20,087
Rent deposit	19,094	19,094
Prepayments and accrued income	31,432	28,488
Other debtors	5,096	-
	<u>92,166</u>	<u>75,070</u>

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	33,872	181,729
Other creditor	43,308	-
Other taxation and social security & pay	19,248	6,929
Accruals and deferred income	16,741	9,119
	<u>113,169</u>	<u>197,777</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

16. Statement of funds

Current year

	Balance at 1st September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2023 £
Unrestricted funds					
General funds – all funds	591,447	1,871,604	(1,805,983)	-	657,068
Restricted funds					
International	225,863	264,566	(244,226)	-	246,203
Kim um-Yong	-	5,000	(5,000)	-	-
Sports Plus Bursary Fund	-	9,831	(9,831)	-	-
Impact Reporting Framework	13,188	-	(5,254)	-	7,934
Staff Support Fund	14,852	-	(14,611)	-	241
	<u>253,903</u>	<u>279,397</u>	<u>(278,922)</u>	<u>-</u>	<u>254,378</u>
Total of funds	<u><u>845,350</u></u>	<u><u>2,151,001</u></u>	<u><u>(2,084,905)</u></u>	<u><u>-</u></u>	<u><u>911,446</u></u>

Prior year

	Balance at 1st September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2022 £
Unrestricted funds					
General funds – all funds	756,638	1,583,240	(1,748,431)	-	591,447
Restricted funds					
International	230,013	227,138	(231,288)	-	225,863
International Creative Media	180	-	(180)	-	-
Sports Plus Bursary Fund	-	11,669	(11,669)	-	-
Impact Reporting Framework	6,483	18,585	(11,880)	-	13,188
Staff Support Fund	-	14,852	-	-	14,852
	<u>236,676</u>	<u>272,244</u>	<u>(255,017)</u>	<u>-</u>	<u>253,903</u>
Total of funds	<u><u>993,314</u></u>	<u><u>1,855,484</u></u>	<u><u>(2,003,448)</u></u>	<u><u>-</u></u>	<u><u>845,350</u></u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

16. Statement of funds (continued)

International is money towards travel, meetings and conferences throughout the world with a particular focus on Europe.

International Creative Media is restricted to funding for the production of videos and resources for the International Sports Coalition Conferences.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Staff Support Fund is money received for the discretionary support of staffing needs.

Summary of funds – current year

	Balance at 1st September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2023 £
General funds	591,447	1,871,604	(1,805,983)	-	657,068
Restricted funds	253,903	279,397	(278,922)	-	254,378
	<u>845,350</u>	<u>2,151,001</u>	<u>(2,084,905)</u>	<u>-</u>	<u>911,446</u>

Summary of funds – prior year

	Balance at 1st September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2022 £
General funds	756,638	1,583,240	(1,748,431)	-	591,447
Restricted funds	236,676	272,244	(255,017)	-	253,903
	<u>993,314</u>	<u>1,855,484</u>	<u>(2,003,448)</u>	<u>-</u>	<u>845,350</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

17. Analysis of net assets between funds

Current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	51,239	-	51,239
Current assets	718,998	254,378	973,376
Creditors due within one year	(113,169)	-	(113,169)
	<u>657,068</u>	<u>254,378</u>	<u>911,446</u>

Prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	73,400	-	73,400
Current assets	715,824	253,903	969,727
Creditors due within one year	(197,777)	-	(197,777)
	<u>591,447</u>	<u>253,903</u>	<u>845,350</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	66,095	(147,964)
Adjustment for:		
Interest receivable	(13,864)	(452)
Depreciation charges	25,854	27,291
Decrease/(increase) in stocks	(10,294)	9,689
Decrease/(increase) in debtors	(17,096)	28,705
(Decrease)/increase in creditors	(84,607)	(29,540)
Net cash provided by/(used in) operating activities	<u>(33,912)</u>	<u>(112,271)</u>

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Treasury reserve	500,000	-
Cash in hand	364,876	888,617
Total	<u>864,876</u>	<u>888,617</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2023

20. Operating lease commitments

At 31st August 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2023	2022
	£	£
Amounts payable:		
Within 1 year	55,267	55,267
Between 1 and 5 years	96,151	151,418
	<u>151,418</u>	<u>206,685</u>
Total	<u><u>151,418</u></u>	<u><u>206,685</u></u>

21. Related party transactions

During the year there were related party transactions as follows:-

- A salary was paid to two close family members of senior management amounting to £54,677 (2022: £52,108).
- Donations totalling £30,855 (2022: £24,895) were received from other related parties.

22. Statement of financial activities – prior year

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Income from:			
Donations and legacies			
- Government grants receivable	295	-	295
- Other donations and legacies	1,238,675	270,684	1,509,359
Charitable activities	343,818	1,560	345,378
Investments	452	-	452
Total income	<u>1,583,240</u>	<u>272,244</u>	<u>1,855,484</u>
Expenditure on:			
Charitable activities	1,748,431	255,017	2,003,448
Total expenditure	<u>1,748,431</u>	<u>255,017</u>	<u>2,003,448</u>
Net income/(expenditure)	(165,191)	17,227	(147,964)
Reconciliation of funds:			
Total funds brought forward	756,638	236,676	993,314
Total funds carried forward	<u><u>591,447</u></u>	<u><u>253,903</u></u>	<u><u>845,350</u></u>

CHRISTIANS IN SPORT

England & Wales - Charity number 1086570

Accounts

Christians in Sport
(A company limited by guarantee)

Charity Registration No: 1086570
Company Registration No: 4146081

Financial Statements
for the year ended
31st August 2022

Wenn Townsend
Chartered Accountants
Oxford

Christians in Sport
(A company limited by guarantee)

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Christians in Sport
(A company limited by guarantee)

Reference and Administrative Details

Trustees: Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Rev P J Nicholas
Mr J E Robson
Mrs E J Watson

Executive Directors: Mr D G Daniels
Mr K Proctor

Company Secretary: Mr K Proctor

Registered office: Frampton House
Unit D1, Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

Charity registration numbers: 1086570 and SC045299
Company registration number: 4146081

Solicitors: Keelys LLP
28 Dam Street
Lichfield
Staffordshire
WS13 6AA

Bankers: National Westminster Bank plc
12 The Broadway
Southgate
London
N14 6PL

Independent auditor: L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2022

The Trustees present their annual report together with the audited financial statements for the year 1st September 2021 to 31st August 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who served the company during the period were as follows:

Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Rev P J Nicholas
Mr J E Robson
Mrs E J Watson

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels and Mr K Proctor) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

The charity has a risk register outlining several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk. The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2022

OBJECTIVES AND ACTIVITIES

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ' flowing from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- c) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

b. Strategic Planning

In September 2020, the Board commenced a three year strategic plan entitled 'Game Plan 5' (GP5) with the core mission of 'reaching the world of sport for Christ' remaining unchanged.

GP5 will help competitive amateur and elite sportspeople to grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live and speak out their faith in Jesus Christ so other sportspeople can have opportunities to hear and respond to the Christian message.

Alongside core GP5 actions, we have added a specific emphasis in two areas. Firstly, we wish to build greater qualitative depth through a range of actions e.g. research, impact reporting, resources and thought leadership for sportspeople and leaders. Secondly, we have a desire to expand the vision through leaders and a greater use of technology across the entire work. Both are reflected in the strategic priorities and actions of GP5.

Three priorities and ten actions are outlined below.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

1. Competitive sportspeople engaged with the good news of Jesus Christ
2. Elite sportspeople engaged with the good news of Jesus Christ
3. Sportspeople around the world engaged with the good news of Jesus Christ
4. Resources engaging sportspeople with the good news of Jesus Christ

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

5. UK leaders equipped to engage sportspeople
6. Global leaders equipped to engage sportspeople
7. Expanding to gaps in elite sports as well as geographically

Strategic Priority 3: Partners and effective operations enabling the work

8. Partners enabling the work with prayers and donations
9. Effective operational delivery and robust governance of our strategic priorities
10. Special projects to enable greater depth and accelerate future opportunities

Public Benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2022

ACHIEVEMENTS AND PERFORMANCE

We have now completed two years of GP5. The following describes a brief summary of the progress for each of our priorities and ten actions for the year to 31st August 2022.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

Action 1. Competitive sportspeople engaged with the good news of Jesus Christ

Youth: Seven residential 'Sports Plus' camps were delivered this Summer. Easing of restrictions meant 30% more attended than in 2021. Demand remains high with 92% of places signed up in the first two hours once bookings opened in January. We were thankful for the very positive feedback from hundreds of parents.

Student: 43 university groups met over 1,000 times to pray, equip and encourage one another in their Christian walk and witness. The number of guest events virtually doubled compared to the previous year with 57% of attendees being guests and the team spoke at university missions in Newcastle, Edinburgh and Stirling. We met with 355 students, just over half of those signed up to the groups, in a one to one capacity and it was a highlight to have 162 serve on Sports Plus camps. Our annual survey continues to provide helpful qualitative feedback for us to continually adapt our support and resources.

Adult: During the year we delivered our digital offer, training events and spoke at 32 more guest events compared to the previous year. The ratio of guests attending these events remained high at 63%. Significant effort was given to growing regional networks with 50 planned for an Autumn 2022 launch.

Action 2. Elite sportspeople engaged with the good news of Jesus Christ

The team work with 500 athletes across 30 sports. Our support included delivering bespoke resources, significant one to one work, over 200 group bible studies whilst finding new contacts and supporting athletes competing at 27 sporting events from Wimbledon and the Diamond League to the European Golf Tour. A highlight was the opportunity to gather several displaced Ukrainian boxers in Prague. Additionally, more than 40 group studies were delivered for those engaged within youth performance pathways across a range of sports. The engagement of the parent group remains a highlight.

Action 3. Sportspeople around the world engaged with the good news of Jesus Christ

Whilst we train leaders from around the world to minister and deliver activities to sportspeople, we more closely evidence the effect of our effort with our European partners. For example, partners delivered sports camps in 36 countries in the continent, with others delivering work within the top sports universities alongside a growing work with elite athletes and coaches.

Action 4. Resources engaging sportspeople with the good news of Jesus Christ

Our work this year had two priorities, firstly to deliver our suite of resources throughout the year with all key metrics generally trending in the right direction e.g. our podcast is just outside the top 1% of all podcasts globally, there was a 20% increase in reads of our written resources and our video views remain high with Instagram views almost double that of last year.

Our second priority was to do the work for an Autumn 2022 launch of an updated resources platform so sportspeople can more easily find, use and share the resources we have that help Christian sportspeople connect sport and faith as well as other sportspeople investigate the Christian faith.

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

Action 5. UK leaders equipped to engage sportspeople

Over 800 were equipped to deliver sports mission through a range of leadership pathways. These included our Internship programme, 444 Sports Plus leaders, 65 university group leaders and 303 based throughout the geographical networks with 50 planned for an Autumn launch as outlined on Action 1.

Christians in Sport
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Trustees' report on the accounts
for the year ended 31st August 2022

Action 6. Global leaders equipped to engage sportspeople

One key deliverable and highlight this year has been our global 12 month leadership programme with 50 individuals from around the world that combines independent learning, digital group and tutor sessions and face to face block training weeks in North Africa.

A number of other more bespoke strategic leadership trainings have taken place throughout the year e.g. Portugal and South Africa with leaders from over 40 countries. One strategic development has been our growing partnership with leaders committed to working with elite athletes and coaches. We are networking this constituency more intentionally and effectively and have identified five pilot countries to work with to learn lessons before moving forward.

Action 7. Expanding to gaps in elite sports as well as geographically

Our work with the UK sports networks launching in Autumn 2022 and pilot elite project referred to above seeks to expand both within the elite context as well as geographically.

Strategic Priority 3: Partners and effective operations enabling the work

Action 8. Partners enabling the work with prayers and donations

Communications: We delivered our strategy digitally, outperforming benchmarks with Instagram and Facebook particularly, as well as through printed magazines. The purpose being to update and encourage our partners to thank God for His work, keep praying and support financially.

Prayer: We are dependent on God in prayer and alongside our daily staff prayer meeting we seek to give partners updates and requests to pray specifically and regularly for the work. We delivered our partners prayer diary, hosted quarterly partner zoom meetings and delivered our 'Take 5' video-based prayer tool.

Donors: 515 partners have now responded to the Big Match campaign and we anticipate being able to draw down over 95% of the available funds. Whilst our total donations have reduced due to the covid impact on a small number of major donors, the total number who gave this year increased by 12%.

Action 9. Effective operational delivery and robust governance of our strategic priorities

Our impact reporting framework is operational and we are able to benefit from historic benchmarking data going forward to better assess trends and behaviours. The Risk Committee has met throughout the year to keep refining and adapting policy ensuring it is well applied into practice.

Action 10. Special projects to enable greater depth and accelerate future opportunities

Regarding our thought leadership priority we've been able to complete a number of research projects, sign a book contract for 2024 launch and able to participate in a global congress for those committed to thinking more deeply about sport and the Christian faith. We're also in conversations with several strategic partners to ensure that a future commitment into the theological reflection of sport has greater longevity.

FINANCIAL REVIEW

a. Income from donations and legacies

Total funds held by the charity at 31st August 2022 amounted to £845k (2021: £993k), of which £254k was restricted funds and £591k in unrestricted funds. £73k is held in tangible fixed assets.

Unrestricted donations increased by 5% in the year, which is the same as the previous year and a reflection of the impact of the Big Match campaign. Due to the ongoing implications of the global pandemic, coupled with the current climate of financial instability, a number of major donors have been unable to maintain their typical giving patterns. This fall was partially offset by increased regular giving and a drawdown relating to our matched funding campaign, but overall there was a decrease in unrestricted donations of 9%.

The accounts show restricted donations of £272k most of which was for international projects, but it also included donations towards UK projects and the Sports Plus Bursary Fund. 94% of this was spent within the year in alignment with the purposes for which it was given.

**Christians in Sport
(A company limited by guarantee)**

**Trustees' report on the accounts (continued)
for the year ended 31st August 2022**

Charitable activity expenditure increased by 19% as we were able to put on more events, including student conferences and the return of all Summer sports camps being residential following the lifting of Covid restrictions. We were also able to travel more internationally, including attending more elite events.

We thank God for His continued provision and protection of the work.

b. Balance sheet

Total funds decreased from £993k to £845k with a deficit in total funds of £148k for the year. Debtors, stocks and cash balances were all down on the previous year. The decrease in cash balance was predominantly part of a planned budget given the higher than normal cash balances held at the end of last year. Creditors were also down 13% on the previous year, to £198k, with the majority of this being Summer camp invoices.

c. Reserves

Guidelines regarding reserves aim for a minimum of three months of expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £518k representing adequate levels of reserves.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e. Fundraising disclosure

The responsibility for fundraising lies with the Executive Directors and involves a small number of staff. The charity does not employ any professional or commercial fundraisers. Donations are sought from those persons actively engaged with the charity as well as those who have signed up to receive communications.

We do not operate any type of cold calling methods and have never had any complaints. Because we do not fundraise from the public at large and only from existing committed supporters, we do not believe that we make any undue or unreasonable requests for funding from any of our donors, who are regarded as valuable partners in the charity's work.

PLANS FOR THE FUTURE

We will enter the final year of GP5 and outwork the three priorities and ten actions that engage the groups of people we work alongside, namely sportspeople, leaders and partners. Each of the ten actions has been further broken down into team objectives and individual job descriptions.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

We will continue to drive the four actions and deliver bespoke care for elite sportspeople through a range of activities outworked for youth, student and adult competitive sportspeople alongside a suite of relevant resources for all constituencies.

Through these actions, we will work to FIND more competitive and elite sportspeople, CONNECT them with our staff, resources, their peers and to local churches and significant others and SUPPORT them in their journey of understanding, and applying their faith into their world of sport.

Christians in Sport
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Trustees' report on the accounts (continued)
for the year ended 31st August 2022

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

We will continue to outwork our three actions that equip leaders to serve throughout the UK and around the world. We will FIND those with the potential to lead in the UK and overseas; CONNECT them to Christians in Sport, to each other and to local churches and SUPPORT them with the training, mentoring, and specialist advice for greater sustainability and robust governance.

Strategic Priority 3: Partners and effective operations enabling the work

We will continue to work with partners who enable the work prayerfully and financially and seek to find more partners through targeted campaigns; as well as to provide the right trellis function to organise the work as effectively and efficiently as possible. We also aim to progress various aspects of our thought leadership strategy by working with partners to ensure that theological reflection of sport has greater longevity through developing networks.

Trustees' responsibilities statement

The trustees (who are also directors of Christians in Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on 1st December 2022 and signed on their behalf by:


Mr C C Lion-Cachet

Christians in Sport
(A company limited by guarantee)

Independent Auditor's Report to the Trustees of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charitable company') for the year ended 31st August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Christians in Sport
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Independent Auditor's Report (continued)
to the Trustees of Christians in Sport

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Baker BA FCA
Senior Statutory Auditor
For and on behalf of Wenn Townsend
Statutory Auditor
Oxford

1st December 2022

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Christians in Sport
(A company limited by guarantee)

Statement of Financial Activities
(incorporating Income and Expenditure Account)
for the year ended 31st August 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies					
- Government grants receivable	2	295	-	295	77,137
- Other donations and legacies	2	1,238,675	270,684	1,509,359	1,438,503
Charitable activities	3	343,818	1,560	345,378	197,318
Investments	4	452	-	452	79
Total income		<u>1,583,240</u>	<u>272,244</u>	<u>1,855,484</u>	<u>1,713,037</u>
Expenditure on:					
Charitable activities	5	1,748,431	255,017	2,003,448	1,677,496
Total expenditure		<u>1,748,431</u>	<u>255,017</u>	<u>2,003,448</u>	<u>1,677,496</u>
Net income/(expenditure)		(165,191)	17,227	(147,964)	35,541
Reconciliation of funds:					
Total funds brought forward		<u>756,638</u>	<u>236,676</u>	<u>993,314</u>	<u>957,773</u>
Total funds carried forward		<u><u>591,447</u></u>	<u><u>253,903</u></u>	<u><u>845,350</u></u>	<u><u>993,314</u></u>

The notes on pages 13 to 24 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Balance sheet
At 31st August 2022

	Note		2022	2021
		£	£	£
Fixed assets				
Tangible assets	12		73,400	96,816
Current assets				
Stocks	13	6,040	15,729	
Debtors	14	75,070	103,775	
Cash at bank and in hand		888,617	1,004,311	
		969,727	1,123,815	
Creditors: amounts falling due within one year	15	(197,777)	(227,317)	
Net current assets			771,950	896,498
Net assets			845,350	993,314
Charity funds				
Restricted funds	17		253,903	236,676
Unrestricted funds	17		591,447	756,638
Total funds			845,350	993,314

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 1st December 2022 and signed on their behalf by:



Mr C C Lion-Cachet

The notes on pages 13 to 24 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Statement of Cash Flows
for the year ended 31st August 2022

	Note	2022 £	2021 £
Net cash flow from operating activities	18	<u>(112,271)</u>	<u>287,745</u>
Cash flow from investing activities			
Purchase of tangible fixed assets		(3,875)	(31,824)
Receipts from disposal of fixed assets		-	10,310
Interest received		452	79
Net cash used in investing activities		<u>(3,423)</u>	<u>(21,435)</u>
Cash and cash equivalents brought forward		<u>1,004,311</u>	<u>738,001</u>
Cash and cash equivalents carried forward		<u><u>888,617</u></u>	<u><u>1,004,311</u></u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u><u>888,617</u></u>	<u><u>1,004,311</u></u>

The notes on pages 13 to 24 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Notes to the accounts
for the year ended 31st August 2022

1. Accounting policies

a) General information

Christians in Sport is a charitable company limited by guarantee and incorporated in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees Annual Report.

b) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

d) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for the potential impact of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e) Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SOFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Christians in Sport
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Notes to the accounts (continued)
for the year ended 31st August 2022

1. Accounting policies (continued)

e) Income (continued)

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Over 6 years
Motor vehicles	-	25% Straight line
Computer equipment	-	25% Straight line
Timeshare property	-	Straight line over the duration of the leases (75-78 years)

h) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

j) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

k) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

1. Accounting policies (continued)

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

n) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

p) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

q) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

r) Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in relation to the useful life of fixed assets, which are written off in accordance with the depreciation policies in Note g).

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Government grants receivable	295	-	295	77,137
Other donations and legacies	1,238,675	270,684	1,509,359	1,541,761
Grants refunded	-	-	-	(103,258)
	<u>1,238,970</u>	<u>270,684</u>	<u>1,509,654</u>	<u>1,515,640</u>

Included within donations, gifts and legacies for the Charity is £295 (2021: £77,137) of Government grants receivable relating to the Coronavirus Job Retention Scheme.

Included within Grants refunded is £nil (2021: £103,258) that was repaid to the funder after the year end due to international travel restrictions preventing delivery of the project.

3a) Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sales revenue	11,668	-	11,668	4,171
Activities income	332,150	1,560	333,710	193,147
	<u>343,818</u>	<u>1,560</u>	<u>345,378</u>	<u>197,318</u>

3b) Fundraising income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Generated income (sponsorship)	2,602	1,516	4,118	-
	<u>2,602</u>	<u>1,516</u>	<u>4,118</u>	<u>-</u>

4. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	452	-	452	79
	<u>452</u>	<u>-</u>	<u>452</u>	<u>79</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

5. Charitable activities

	Provision of charitable activities (unrestricted) 2022 £	Provision of charitable activities (restricted) 2022 £	Activities expenditure (unrestricted) 2022 £	Activities expenditure (restricted) 2022 £	Total 2022 £	Total 2021 £
Direct costs:						
Purchases	8,183	101	-	-	8,284	9,533
SCUK/SMUK	782	-	-	-	782	-
Activities expenditure	-	-	314,164	138,108	452,272	225,149
Internship expenditure	56,481	-	-	-	56,481	27,945
Staff costs	20,060	-	-	-	20,060	18,767
Wages and salaries	836,993	79,506	-	-	916,499	839,916
National insurance	64,362	5,798	-	-	70,160	66,019
Pension cost	87,414	6,134	-	-	93,548	84,489
Support costs (note 6)	352,180	25,370	-	-	377,550	399,198
Governance costs (note 7)	7,812	-	-	-	7,182	6,480
	<u>1,434,267</u>	<u>116,909</u>	<u>314,164</u>	<u>138,108</u>	<u>2,003,448</u>	<u>1,677,496</u>

6. Support costs

	Provision of charitable activities (unrestricted) 2022 £	Provision of charitable activities (restricted) 2022 £	Total 2022 £	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021	Total 2021
Travel	60,903	8,628	69,531	17,192	385	17,577
Entertaining	6,341	1,208	7,549	1,704	162	1,866
Comms/marketing	91,450	2,615	94,065	74,494	750	75,244
CRM & camp management	18,282	-	18,282	17,275	-	17,275
Direct running costs (premises and insurance)	113,818	968	114,786	125,301	216	125,517
Printing, postage & stationery	10,093	37	10,130	10,848	17	10,865
Legal & prof (& consultancy)	16,028	10,980	27,008	13,430	42,345	55,775
Projects	684	900	1,584	64,456	-	64,456
Bank charges	7,290	34	7,324	6,466	11	6,477
Depreciation	27,291	-	27,291	24,146	-	24,146
	<u>352,180</u>	<u>25,370</u>	<u>377,550</u>	<u>355,312</u>	<u>43,886</u>	<u>399,198</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

7. Governance costs

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
Auditor's remuneration	6,960	-	6,960	6,480	-	6,480
Auditor's non audit costs	852	-	852	-	-	-
	<u>7,812</u>	<u>-</u>	<u>7,812</u>	<u>6,480</u>	<u>-</u>	<u>6,480</u>

8. Analysis of expenditure by expenditure type

Current year	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Costs of generating funds	-	-	684	684
Provision of charitable activities	1,080,207	27,291	435,182	1,542,680
Activities expenditure	-	-	452,272	452,272
Charitable activities	<u>1,080,207</u>	<u>27,291</u>	<u>888,138</u>	<u>1,995,636</u>
Expenditure on governance	-	-	7,812	7,812
	<u>1,080,207</u>	<u>27,291</u>	<u>895,950</u>	<u>2,003,448</u>
Prior year	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Costs of generating funds	-	-	1,405	1,405
Provision of charitable activities	990,424	24,146	429,892	1,444,462
Activities expenditure	-	-	225,149	225,149
Charitable activities	<u>990,424</u>	<u>24,146</u>	<u>656,446</u>	<u>1,671,016</u>
Expenditure on governance	-	-	6,480	6,480
	<u>990,424</u>	<u>24,146</u>	<u>662,926</u>	<u>1,677,496</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

9. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	27,291	24,146
Auditor's remuneration – audit	6,960	6,480
Operating lease rentals	57,087	57,087
	57,087	57,087

During the year, no Trustees received any remuneration (2021: £Nil).

During the year, no Trustees received any benefits in kind (2021: £Nil).

During the year, no Trustees received any reimbursement of expenses (2021: £Nil).

10. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £6,960 (2021: £6,480) and accountancy fees of £852 (2021: £Nil).

11. Staff costs

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	916,499	839,916
Social security costs	70,160	66,019
Other pension costs	93,548	84,489
	1,080,207	990,424

The average number of persons employed by the company during the year was as follows:

	2022	2021
	No	No
	33	36
	33	36
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	13
Administration	13	12
	26	25
In the band £60,001 - £70,000	2	2

Key management personnel received remuneration of £276,100 (2021: £250,000).

The charity relies on the contribution of unpaid volunteers and is extremely grateful for their continuing support to the charity in helping them achieve their mission objectives.

The nature of the contribution of unpaid volunteers involves acting as leaders and other assistance for summer camps.

Aggregate compensation includes national insurance and pension contributions.

Christians in Sport
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Notes to the accounts (continued)
for the year ended 31st August 2022

12. Tangible fixed assets

	Improvements to leasehold £	Other plant machinery £	Total £
Cost			
At 1st September 2021	60,019	224,105	284,124
Additions	-	3,875	3,875
Disposals	-	-	-
	<u>60,019</u>	<u>227,980</u>	<u>287,999</u>
Depreciation			
At 1st September 2021	60,019	127,289	187,308
Charge for the year	-	27,291	27,291
Eliminated on disposal	-	-	-
	<u>60,019</u>	<u>154,580</u>	<u>214,599</u>
Net book value			
At 31st August 2022	-	73,400	73,400
	<u>-</u>	<u>73,400</u>	<u>73,400</u>
At 31st August 2021	-	96,816	96,816
	<u>-</u>	<u>96,816</u>	<u>96,816</u>

13. Stocks

	2022 £	2021 £
Finished goods and goods for resale	6,040	15,729
	<u>6,040</u>	<u>15,729</u>

14. Debtors

	2022 £	2021 £
Trade debtors	7,401	8,063
Income tax recoverable	20,087	22,761
Rent deposit	19,094	19,094
Prepayments and accrued income	28,488	51,806
CJRS claims receivable	-	2,051
	<u>75,070</u>	<u>103,775</u>

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	181,729	100,896
Other creditor	-	103,259
Other taxation and social security & pay	6,929	6,927
Accruals and deferred income	9,119	16,235
	<u>197,777</u>	<u>227,317</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

16. Statement of funds

Current year

	Balance at 1st September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2022 £
Unrestricted funds					
General funds – all funds	756,638	1,583,240	(1,748,431)	-	591,447
Restricted funds					
International	230,013	227,138	(231,288)	-	225,863
International Creative Media	180	-	(180)	-	-
Sports Plus Bursary Fund	-	11,669	(11,669)	-	-
Impact Reporting Framework	6,483	18,585	(11,880)	-	13,188
Staff Support Fund	-	14,852	-	-	14,852
	236,676	272,244	(255,017)	-	253,903
Total of funds	993,314	1,855,484	(2,003,448)	-	845,350

Prior year

	Balance at 1st September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2021 £
Unrestricted funds					
General funds – all funds	653,617	1,641,036	(1,544,063)	6,048	756,638
Restricted funds					
GO2H	255	-	(255)	-	-
International	269,200	48,182	(81,321)	(6,048)	230,013
International Creative Media	524	-	(344)	-	180
Sports Plus Bursary Fund	3,474	5,695	(9,169)	-	-
Impact Reporting Framework	30,703	18,124	(42,344)	-	6,483
	304,156	72,001	(133,433)	(6,048)	236,676
Total of funds	957,773	1,713,037	(1,677,496)	-	993,314

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

16. Statement of funds (continued)

International is money towards travel throughout Europe and other various meeting costs.

International Creative Media is restricted to funding for the production of videos and resources for the International Sports Coalition Conferences.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Staff Support Fund is money received for the discretionary support of staffing needs.

Summary of funds – current year

	Balance at 1st September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2022 £
General funds	756,638	1,583,240	(1,748,431)	-	591,447
Restricted funds	236,676	272,244	(255,017)	-	253,903
	<u>993,314</u>	<u>1,855,484</u>	<u>(2,003,448)</u>	<u>-</u>	<u>845,350</u>

Summary of funds – prior year

	Balance at 1st September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2021 £
General funds	653,617	1,641,036	(1,544,063)	6,048	756,638
Restricted funds	304,156	72,001	(133,433)	(6,048)	236,676
	<u>957,773</u>	<u>1,713,037</u>	<u>(1,677,496)</u>	<u>-</u>	<u>993,314</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

17. Analysis of net assets between funds

Current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	73,400	-	73,400
Current assets	715,824	253,903	969,727
Creditors due within one year	(197,777)	-	(197,777)
	<u>591,447</u>	<u>253,903</u>	<u>845,350</u>

Prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	96,816	-	96,816
Current assets	783,625	340,190	1,123,815
Creditors due within one year	(123,803)	(103,514)	(227,317)
	<u>756,638</u>	<u>236,676</u>	<u>993,314</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(147,964)	35,541
Adjustment for:		
Interest receivable	(452)	(79)
Depreciation charges	27,291	24,146
Decrease/(increase) in stocks	9,689	2,371
Decrease/(increase) in debtors	28,705	34,493
(Decrease)/increase in creditors	(29,540)	191,273
Net cash provided by/(used in) operating activities	<u>(112,271)</u>	<u>287,745</u>

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	888,617	1,004,311
Total	<u>888,617</u>	<u>1,004,311</u>

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2022

20. Operating lease commitments

At 31st August 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022 £	2021 £
Amounts payable:		
Within 1 year	55,267	55,267
Between 1 and 5 years	151,418	206,685
	<u>206,685</u>	<u>261,952</u>
Total	<u><u>206,685</u></u>	<u><u>261,952</u></u>

21. Related party transactions

During the year there were related party transactions as follows:-

- A salary was paid to two close family members of senior management amounting to £52,108 (2021: £28,750).
- Donations totalling £Nil (2021: £191,945) were received from CIS Inc.
- Donations totalling £24,895 (2021: £32,295) were received from other related parties.

22. Statement of financial activities – prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income from:			
Donations and legacies			
- Government grants receivable	77,137	-	77,137
- Other donations and legacies	1,366,776	71,727	1,438,503
Charitable activities	197,044	274	197,318
Investments	79	-	79
	<u>1,641,036</u>	<u>72,001</u>	<u>1,713,037</u>
Total income			
Expenditure on:			
Charitable activities	1,544,063	133,433	1,677,496
	<u>1,544,063</u>	<u>133,433</u>	<u>1,677,496</u>
Total expenditure			
Net income/(expenditure)	96,973	(61,432)	35,541
Transfer between funds	6,048	(6,048)	-
	<u>103,021</u>	<u>(67,480)</u>	<u>35,541</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	653,617	304,156	957,773
	<u>756,638</u>	<u>236,676</u>	<u>993,314</u>
Total funds carried forward			

CHRISTIANS IN SPORT

England & Wales - Charity number 1086570

Accounts

Christians in Sport
(A company limited by guarantee)

Charity Registration No: 1086570
Company Registration No: 4146081

Financial Statements
for the year ended
31st August 2021

Wenn Townsend
Chartered Accountants
Oxford

Christians in Sport
(A company limited by guarantee)

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Christians in Sport
(A company limited by guarantee)

Reference and Administrative Details

Trustees: Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Rev P J Nicholas
Mr J E Robson
Mrs E J Watson

Executive Directors: Mr D G Daniels
Mr K Proctor

Company Secretary: Mr K Proctor

Registered office: Frampton House
Unit D1, Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

Charity registration numbers: 1086570 and SC045299
Company registration number: 4146081

Solicitors: Loosemores Solicitors
18-19 High Street
Cardiff
CF1 2BZ

Bankers: National Westminster Bank plc
12 The Broadway
Southgate
London
N14 6PL

Independent auditor: L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2021

The Trustees present their annual report together with the audited financial statements for the year 1st September 2020 to 31st August 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who served the company during the period were as follows:

Mr M R Bennett
Mrs S K Creedy
Mr C C Lion-Cachet
Rev P J Nicholas
Mr J E Robson
Mrs E J Watson

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels and Mr K Proctor) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

The charity has a risk register outlining a number of areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. A recent addition has been related to cultural blind spots following a number of high profile reports detailing abuse within the Church and Christian organisations. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate all risks. The Risk Committee report to the Board at every meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2021

OBJECTIVES AND ACTIVITIES

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ 'and flows from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- c) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

b. Strategic Planning

In September 2020, the Board commenced a three-year strategic plan entitled 'Game Plan 5 '(GP5) with the core mission of 'reaching the world of sport for Christ 'remaining unchanged. We want competitive amateur and elite sportspeople to respond to the Christian message, grow in their relationship with God, and reach other sportspeople as they live out and speak of their faith in Jesus Christ.

Alongside core GP5 actions, we have added a specific emphasis in two areas relating to depth and expansion. We wish to build greater qualitative depth through a range of actions e.g. developmental pathways for leaders, relevant resources, thought leadership and initiatives to report and reflect on desired impact for sportspeople and leaders. Secondly, we have a desire in this season to expand the vision through leaders and a greater enabling use of technology across the entire work. Both are reflected in the strategic priorities and actions of GP5. Three priorities and ten actions are outlined below.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

1. Competitive sportspeople engaged with the good news of Jesus Christ
2. Elite sportspeople engaged with the good news of Jesus Christ
3. Sportspeople around the world engaged with the good news of Jesus Christ
4. Resources engaging sportspeople with the good news of Jesus Christ

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

5. UK leaders equipped to engage sportspeople
6. Global leaders equipped to engage sportspeople
7. Expanding to gaps in elite sports as well as geographically

Strategic Priority 3: Partners and effective operations enabling the work

8. Partners enabling the work with prayers and donations
9. Effective operational delivery and robust governance of our strategic priorities
10. Special projects to enable greater depth and accelerate future opportunities

Public Benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

Christians in Sport
(A company limited by guarantee)

Trustees' report on the accounts
for the year ended 31st August 2021

ACHIEVEMENTS AND PERFORMANCE

We have now completed year one of GP5. The following describes a summary of the progress for each of our priorities and ten actions for the year to 31st August 2021.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

Action 1. Competitive sportspeople engaged with the good news of Jesus Christ

Competitive amateur sport remained fairly disrupted during the year resulting from the global pandemic, particularly during the first eight months giving little ability to deliver in person training and evangelistic events. Consequently we maintained an appropriate balance between face to face and digitally accessible resources, training and evangelism. Much impact has been recorded through many stories as Christians in sport sought to live out their faith within their sporting context.

Youth: As restrictions loosened, we were delighted to deliver residential camps throughout the summer of 2021. Over 1,000 young people and leaders attended seven Sports Plus camps in England, Northern Ireland, Scotland and Wales. We were thankful for the very positive feedback from hundreds of parents.

Student: 46 university groups met throughout the UK with leaders and groups supported through over 1,000 one to one's during the year and 32 live guest events in the final term. We spoke at university mission weeks in Exeter, Loughborough and Nottingham whilst delivered our training conferences digitally. It was wonderful to have 141 current students serve at Sports Plus in the summer.

Adult: Our offer for the year was delivered digitally through resources and training events. Across the 11 evangelistic events hosted over the Covid period comprising mostly of a sports quiz with a short talk, over 85,000 people took part with 18,000 joining one of the events.

Action 2. Elite sportspeople engaged with the good news of Jesus Christ

Given the complexity of Covid bubbles within elite sport, our offer was overwhelmingly delivered digitally and included close to 400 group Bible studies and 545 one to ones. Chapel services within the Olympic and Paralympic Games were also delivered digitally.

During the summer months, we were delighted for the opportunity to work in person such as at Diamond League and European Tour Golf events as well as increasing opportunities to meet in the UK. We found 59 new elite sportspeople during the year and now support over 500 individuals at the elite level. We were able to grow our offer to the parents and guardians of young performance athletes during the year.

Action 3. Sportspeople around the world engaged with the good news of Jesus Christ

Similar to the patterns in the UK, much of the global work was delivered through technology with opportunities for live activities during the summer months albeit thousands of sportspeople were trained during the year and as things opened up. For example, European partners in 22 countries delivered sports camps for over 11,000 young people whilst others committed to building a university work for sportspeople were able to host multiple outreach events which was a great encouragement of momentum re-establishing.

Action 4. Resources engaging sportspeople with the good news of Jesus Christ

We delivered content during the year including our schedule of blogs, podcasts, films, talks, studies etc. On average our content is seen on social media channels more than 10k times each day and we topped over 730k in the month of July alone through content related to the European Championships and Olympics.

Work continued during the year to develop new and update existing resources as well as organise content so that more sportspeople can easily find, use and share relevant resources.

We will complete this phase of the project including work on user journeys for a campaign launching in Autumn 2022. The subsequent phase will increase translation and better integrate to the international work.

**Christians in Sport
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**Trustees' report on the accounts
for the year ended 31st August 2021**

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

Action 5. UK leaders equipped to engage sportspeople

Over 500 men and women were trained during the year to deliver sports mission through a range of leadership developmental pathways. These include the 12-month Internship for 10 students, 354 leaders trained through Sports Plus, 68 leaders equipped to lead university groups and 98 trainees who went through various Summer programmes.

With limited regional opportunities, we used the year primarily to invest relationally in leaders based throughout the 100+ towns and cities where we have focus. We trust this will bear fruit for the coming year.

Action 6. Global leaders equipped to engage sportspeople

A highlight of the year was the leaders gathering digitally delivered for 342 leaders from 41 European countries. The programme included 16 hours of Bible talks, workshops, seminars and prayer facilitated through a core team of 30 leaders.

A key outcome for the year was the delivery of the pilot 12-month leadership development pathway. This started with 40 leaders from 27 countries and ended with 27 leaders from 20 countries. Time constraints proved a key factor in the attrition with Covid a significant reason as leaders had less than anticipated or disrupted capacity. It has been very humbling to monitor the impact of this pilot group as they now seek to deliver sports mission within their context. Through regularly inbuilt qualitative feedback loops, the second year has been adapted and will launch in January 2022.

One consequence of the feedback has been the development of a shorter 12-week course for the local leader audience enabling them to develop a lasting work in competitive sport in their town or city. This course is designed to give participants foundations in a theology of sport within a Biblical ecclesiology, how to make disciples in competitive sport and lead others to do the same. It will also act as a pre-requisite for anyone wanting to do the longer program. One such pilot has started in South Asia for 81 participants from six countries including 32 Zoom sessions and two in-person trainings during the 12 weeks. Other courses have been recruited for and scheduled to start in the autumn across a number of other regions of the world.

Action 7. Expanding to gaps in elite sports as well as geographically

Throughout the year we have been generating leads and opportunities ready to progress for year two of GP5. As restrictions reduce and church life returns to some normality, we will be working to move these prospects towards action.

Strategic Priority 3: Partners and effective operations enabling the work

Action 8. Partners enabling the work with prayers and donations

Communications: We delivered our strategy digitally and through printed magazines. The purpose being to update and encourage our partners to thank God for His work, keep praying and support financially.

Prayer: We delivered our partners daily prayer diary and continued to meet daily as a staff team to pray. We hosted quarterly Zoom prayer meetings attended by 314 partners outside of the staff and launched 'Take 5', a video-based prayer tool highlighting, each time, five specific aspects of the work partners can pray for.

Donors: We are very thankful to God for His work in raising up partners to support the work financially with our matched funding project remaining the key priority during the year. Of those who have responded, 60% are new donors. Progress translates to a 20% increase in the total number of monthly donors since the launch of the 'Big Match' campaign whilst a further 20% of those who were already monthly donors have increased their giving. We are currently able to draw down over 90% of the funds available.

Action 9. Effective operational delivery and robust governance of our strategic priorities

We have completed the first phase of 'Makerble', our impact reporting technology, to collect, visualise and analyse data and better understand feedback relating to the impact of our work. 85 different quantitative, qualitative and story based 'trackers' have been embedded into the system. The relevant few are applied to 205 specific 'projects' e.g. Repton Sports Plus Camp and aggregated into six 'albums' e.g. Elite Adult so we can build up a fuller picture. The next phase will apply the theory to international partners, particularly those who come through the 12-month leadership development programme.

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Trustees' report on the accounts (continued)
for the year ended 31st August 2021

Action 10. Special projects to enable greater depth and accelerate future opportunities

In the last year we've been able to maximise limited travel and continue working on a number of specific projects. These include 'digital development' and 'thought leadership'.

Digital Development: We don't want to lose any of our relational temperature but can't ignore the growth in those accessing our offer online. Furthermore, it's a reasonable assumption that a permanent shift in behaviour has occurred for how people will choose to access resources and training in the future. Therefore we have continued our work to map our offer to specific user journeys and scope out how technology can help to find, connect and support the sportspeople as well as leaders who join us in the mission.

Thought Leadership: We are close to completing research in a number of areas that will help underpin what we do with a more rigorous theological and academically credible foundation. These are in the process of being translated into a range of products from published journals and books, through to more accessible films and other resources. Work for further projects has also taken place ready to launch in the coming year.

FINANCIAL REVIEW

a. Income from donations and legacies

Total funds held by the charity at 31st August 2021 amounted to £993k (2019: £958k), of which £237k was restricted funds and £756k in unrestricted funds. £97k is held in tangible fixed assets.

Unrestricted donations increased by 5% in the year. Whilst a number of major donors have been unable to maintain their typical giving patterns given the ongoing disruption of the global pandemic, this fall was offset by increased regular giving and a drawdown relating to our matched funding campaign which equates to an overall increase of 5%. Set within a wider context unrestricted donations remain 14% lower than two years ago.

The accounts show restricted donations of £72k although the reality is that we received £175k in the year but returned £103k as ongoing travel restrictions prevented us completing the project for which the funds were donated.

Charitable activity expenditure increased by 11% as we were able to put on more events, particularly over the Summer such as residential sports camps for young sportspeople.

We thank God for His provision and protection of the work.

c. Reserves

Guidelines regarding reserves aim for a minimum of three months or expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £660k representing a little higher than required reserves. With the disruption to activities during the year we sought to steward our resources carefully knowing the plan to increase expenditure for the coming year with a commensurate willingness to spend some of the reserves, if that's required, as areas of the work reset and scale up.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for the potential impact of COVID-19 on the charity.

They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e. Fundraising disclosure

The responsibility for fundraising lies with the Executive Directors and involves a small number of staff. The charity does not employ any professional or commercial fundraisers. Donations are sought from those persons actively engaged with the charity as well as those who have signed up to receive communications.

**Christians in Sport
(A company limited by guarantee)**

**Trustees' report on the accounts (continued)
for the year ended 31st August 2021**

We do not operate any type of cold calling methods and have never had any complaints. Because we do not fundraise from the public at large and only from existing committed supporters, we do not believe that we make any undue or unreasonable requests for funding from any of our donors, who are regarded as valuable partners in the charity's work.

PLANS FOR THE FUTURE

We will build on the progress of our first year of GP5 and outwork the three priorities and ten actions that engage the groups of people we work alongside, namely sportspeople, leaders and partners. Each of the ten actions have been further broken down into team objectives and individual job descriptions.

Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ

We will continue to drive the four actions and deliver bespoke care for elite sportspeople through a range of activities outworked for youth, student and adult competitive sportspeople alongside a suite of relevant resources for all constituencies.

Through these actions, we will work to FIND more competitive and elite sportspeople, CONNECT them with our staff, resources, their peers and to local churches and significant others and SUPPORT them in their journey of understanding, and applying their faith into their world of sport.

Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople

We will continue to outwork our three actions that equip leaders to serve throughout the UK and around the world. We will FIND those with the potential to lead in the UK and overseas; CONNECT them to Christians in Sport, to each other and to local churches and SUPPORT them with the training, mentoring, and specialist advice for greater sustainability and robust governance.

Strategic Priority 3: Partners and effective operations enabling the work

We will continue to work with partners who enable the work prayerfully and financially and seek to find more partners to drawdown all match funding available; as well as to provide the right trellis function to organise the work as effectively and efficiently as possible. We also aim to progress various aspects of our thought leadership strategy concluding two significant pieces of work on theology and identity formation.

Trustees' responsibilities statement

The trustees (who are also directors of Christians in Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**Christians in Sport
(A company limited by guarantee)**

**Trustees' report on the accounts (continued)
for the year ended 31st August 2021**

Trustees' responsibilities statement (continued)

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on 11 November 2021 and signed on their behalf by:


Mr C C Lion-Cachet

Christians in Sport
(A company limited by guarantee)

Independent Auditor's Report to the Trustees of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charitable company') for the year ended 31st August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 and 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Christians in Sport
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Independent Auditor's Report (continued)
to the Trustees of Christians in Sport

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Baker BA FCA
Senior Statutory Auditor
For and on behalf of Wenn Townsend
Statutory Auditor
Oxford

11 November 2021

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Christians in Sport
(A company limited by guarantee)

Statement of Financial Activities
(incorporating Income and Expenditure Account)
for the year ended 31st August 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies					
- Government grants receivable	2	77,137	-	77,137	146,189
- Other donations and legacies	2	1,366,776	71,727	1,438,503	1,672,389
Charitable activities	3	197,044	274	197,318	32,480
Investments	4	79	-	79	884
Total income		<u>1,641,036</u>	<u>72,001</u>	<u>1,713,037</u>	<u>1,851,942</u>
Expenditure on:					
Charitable activities	5	1,544,063	133,433	1,677,496	1,513,376
Total expenditure		<u>1,544,063</u>	<u>133,433</u>	<u>1,677,496</u>	<u>1,513,376</u>
Net income/(expenditure)		96,973	(61,432)	35,541	338,566
Transfer between funds	16	<u>6,048</u>	<u>(6,048)</u>	<u>-</u>	<u>-</u>
Net movement in funds		103,021	(67,480)	35,541	338,566
Reconciliation of funds:					
Total funds brought forward		<u>653,617</u>	<u>304,156</u>	<u>957,773</u>	<u>619,207</u>
Total funds carried forward		<u><u>756,638</u></u>	<u><u>236,676</u></u>	<u><u>993,314</u></u>	<u><u>957,773</u></u>

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Balance sheet
At 31st August 2021

	Note		2021		2020
		£	£	£	£
Fixed assets					
Tangible assets	12		96,816		99,449
Current assets					
Stocks	13	15,729		18,100	
Debtors	14	103,775		138,268	
Cash at bank and in hand		1,004,311		738,001	
		1,123,815		894,369	
Creditors: amounts falling due within one year	15	(227,317)		(36,045)	
Net current assets			896,498		858,324
Net assets			993,314		957,773
Charity funds					
Restricted funds	17		236,676		304,156
Unrestricted funds	17		756,638		653,617
Total funds			993,314		957,773

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 11 November 2021 and signed on their behalf by:



 Mr C C Lion-Cachet

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Statement of Cash Flows
for the year ended 31st August 2021

	Note	2021 £	2020 £
Net cash flow from operating activities	18	287,745	175,687
Cash flow from investing activities			
Purchase of tangible fixed assets		(31,824)	(7,257)
Receipts from disposal of fixed assets		10,310	-
Interest received		79	884
Net cash used in investing activities		266,310	169,314
Cash and cash equivalents brought forward		738,001	568,687
Cash and cash equivalents carried forward		1,004,311	738,001
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,004,311	738,001

The notes on pages 14 to 25 form part of these accounts

Christians in Sport
(A company limited by guarantee)

Notes to the accounts
for the year ended 31st August 2021

1. Accounting policies

a) General information

Christians in Sport is a charitable company limited by guarantee and incorporated in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees Annual Report.

b) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

d) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for the potential impact of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

e) Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SOFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2021

1. Accounting policies (continued)

e) Income (continued)

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Over 6 years
Motor vehicles	-	25% Straight line
Computer equipment	-	25% Straight line
Timeshare property	-	Straight line over the duration of the leases (75-78 years)

h) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

j) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2021

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cast at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

n) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

p) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

q) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Christians in Sport
(A company limited by guarantee)

Notes to the accounts (continued)
for the year ended 31st August 2021

1. Accounting policies (continued)

r) Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in relation to the useful life of fixed assets, which are written off in accordance with the depreciation policies in Note g).

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Government grants receivable	77,137	-	77,137	146,189
Other donations and legacies	1,366,776	174,985	1,541,761	1,672,389
Grants refunded	-	(103,258)	(103,258)	-
	<u>1,443,913</u>	<u>71,727</u>	<u>1,515,640</u>	<u>1,818,578</u>

Included within donations, gifts and legacies for the Charity is £77,137 (2020: £146,189) of Government grants receivable relating to the Coronavirus Job Retention Scheme.

Included within Grants refunded is £103,258 (2020: £nil) that was repaid to the funder after the year end due to international travel restrictions preventing delivery of the project.

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sales revenue	4,171	-	4,171	5,038
Activities income	192,873	274	193,147	27,442
	<u>197,044</u>	<u>274</u>	<u>197,318</u>	<u>32,480</u>

4. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	79	-	79	884
	<u>79</u>	<u>-</u>	<u>79</u>	<u>884</u>

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Notes to the accounts (continued)
for the year ended 31st August 2021

5. Charitable activities

	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021 £	Activities expenditure (unrestricted) 2021 £	Activities expenditure (restricted) 2021 £	Total 2021 £	Total 2020 £
Direct costs:						
Purchases	9,258	275	-	-	9,533	5,885
SCUK/SMUK	-	-	-	-	-	1,103
Activities expenditure	-	-	204,257	20,892	225,149	76,262
Internship expenditure	19,344	8,601	-	-	27,945	24,270
Staff costs	18,767	-	-	-	18,767	11,355
Wages and salaries	789,665	50,251	-	-	839,916	892,215
National insurance	61,516	4,503	-	-	66,019	72,536
Pension cost	79,464	5,025	-	-	84,489	92,001
Support costs (note 6)	355,312	43,886	-	-	399,198	331,449
Governance costs (note 7)	6,480	-	-	-	6,480	6,300
	<u>1,339,806</u>	<u>112,541</u>	<u>204,257</u>	<u>20,892</u>	<u>1,677,496</u>	<u>1,513,376</u>

6. Support costs

	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021 £	Total 2021 £	Provision of charitable activities (unrestricted) 2020 £	Provision of charitable activities (restricted) 2020	Total 2020
Travel	17,192	385	17,577	57,987	12,523	70,510
Entertaining	1,704	162	1,866	6,168	-	6,168
Comms/marketing	74,494	750	75,244	69,042	2,594	71,636
CRM & camp management	17,275	-	17,275	7,278	-	7,278
Direct running costs (premises and insurance)	125,301	216	125,517	81,409	-	81,409
Printing, postage & stationery	10,848	17	10,865	12,631	102	12,733
Legal & prof (& consultancy)	13,430	42,345	55,775	25,822	7,801	33,623
Projects	64,456	-	64,456	14,431	-	14,431
Bank charges	6,466	11	6,477	6,610	-	6,610
Depreciation	24,146	-	24,146	27,051	-	27,051
	<u>355,312</u>	<u>43,886</u>	<u>399,198</u>	<u>308,429</u>	<u>23,020</u>	<u>331,449</u>

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Notes to the accounts (continued)
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7. Governance costs

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
Auditor's remuneration	6,480	-	6,480	6,300	-	6,300
	<u>6,480</u>	<u>-</u>	<u>6,480</u>	<u>6,300</u>	<u>-</u>	<u>6,300</u>

8. Analysis of expenditure by expenditure type

Current year	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Costs of generating funds	-	-	1,405	1,405
Provision of charitable activities	990,424	24,146	429,892	1,444,462
Activities expenditure	-	-	225,149	225,149
Charitable activities	<u>990,424</u>	<u>24,146</u>	<u>656,446</u>	<u>1,671,016</u>
Expenditure on governance	<u>-</u>	<u>-</u>	<u>6,480</u>	<u>6,480</u>
	<u>990,424</u>	<u>24,146</u>	<u>662,926</u>	<u>1,677,496</u>
	<u><u>990,424</u></u>	<u><u>24,146</u></u>	<u><u>662,926</u></u>	<u><u>1,677,496</u></u>
Prior year	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £
Costs of generating funds	-	-	14,431	14,431
Provision of charitable activities	1,056,753	27,051	376,612	1,460,416
Activities expenditure	-	-	32,229	32,229
Charitable activities	<u>1,056,753</u>	<u>27,051</u>	<u>423,272</u>	<u>1,507,076</u>
Expenditure on governance	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>6,300</u>
	<u>1,056,753</u>	<u>27,051</u>	<u>429,572</u>	<u>1,513,376</u>
	<u><u>1,056,753</u></u>	<u><u>27,051</u></u>	<u><u>429,572</u></u>	<u><u>1,513,376</u></u>

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Notes to the accounts (continued)
for the year ended 31st August 2021

9. Net income/(expenditure)

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	24,146	27,051
Auditor's remuneration – audit	6,480	6,300
Operating lease rentals	57,087	60,010
	<u> </u>	<u> </u>

During the year, no Trustees received any remuneration (2020: £Nil).

During the year, no Trustees received any benefits in kind (2020: £Nil).

During the year, no Trustees received any reimbursement of expenses (2020: £Nil).

10. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £6,480 (2020: £6,300) and accountancy fees of £Nil (2020: £9,476).

11. Staff costs

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	839,916	892,215
Social security costs	66,019	72,536
Other pension costs	84,489	92,002
	<u> </u>	<u> </u>
	<u>990,424</u>	<u>1,056,753</u>

The average number of persons employed by the company during the year was as follows:

	2021	2020
	No	No
	36	37
	<u> </u>	<u> </u>
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	14
Administration	12	16
	<u> </u>	<u> </u>
	<u>25</u>	<u>30</u>
In the band £60,001 - £70,000	<u> </u>	<u> </u>
	<u>2</u>	<u>2</u>

Key management personnel received remuneration of £303,704 (2020: £378,294).

The charity relies on the contribution of unpaid volunteers and is extremely grateful for their continuing support to the charity in helping them achieve their mission objectives.

The nature of the contribution of unpaid volunteers involves acting as leaders and other assistance for summer camps.

Aggregate compensation includes national insurance and pension contributions.

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Notes to the accounts (continued)
for the year ended 31st August 2021

12. Tangible fixed assets

	Improvements to leasehold £	Other plant machinery £	Total £
Cost			
At 1st September 2020	60,019	209,956	269,975
Additions	-	31,824	31,824
Disposals	-	(17,675)	(17,675)
At 31st August 2021	<u>60,019</u>	<u>224,105</u>	<u>284,124</u>
Depreciation			
At 1st September 2020	60,019	110,508	170,527
Charge for the year	-	24,146	24,146
Eliminated on disposal	-	(7,365)	(7,365)
At 31st August 2021	<u>60,019</u>	<u>127,289</u>	<u>187,308</u>
Net book value			
At 31st August 2021	<u>-</u>	<u>96,816</u>	<u>96,816</u>
At 31st August 2020	<u>-</u>	<u>99,449</u>	<u>99,449</u>

13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>15,729</u>	<u>18,100</u>

14. Debtors

	2021 £	2020 £
Trade debtors	8,063	850
Income tax recoverable	22,761	40,822
Other debtors	19,094	20,194
Prepayments and accrued income	51,806	45,543
CJRS claims receivable	2,051	30,859
	<u>103,775</u>	<u>138,268</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	100,896	5,188
Other creditor	103,259	-
Other taxation and social security & pay	6,927	17,615
Accruals and deferred income	16,235	13,242
	<u>227,317</u>	<u>36,045</u>

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Notes to the accounts (continued)
for the year ended 31st August 2021

16. Statement of funds

Current year

	Balance at 1st September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2021 £
Unrestricted funds					
General funds – all funds	653,617	1,641,036	(1,544,063)	6,048	756,638
Restricted funds					
GO2H	255	-	(255)	-	-
International	269,200	48,182	(81,321)	(6,048)	230,013
International Creative Media	524	-	(344)	-	180
Sports Plus Bursary Fund	3,474	5,695	(9,169)	-	-
Impact Reporting Framework	30,703	18,124	(42,344)	-	6,483
	<u>304,156</u>	<u>72,001</u>	<u>(133,433)</u>	<u>(6,048)</u>	<u>236,676</u>
Total of funds	<u><u>957,773</u></u>	<u><u>1,713,037</u></u>	<u><u>(1,677,496)</u></u>	<u><u>-</u></u>	<u><u>993,314</u></u>

Prior year

	Balance at 1st September 2019 £	Income £	Expenditure £	Balance at 31st August 2020 £
Unrestricted funds				
General funds – all funds	586,972	1,481,000	(1,414,355)	653,617
Restricted funds				
GO2H	255	-	-	255
International	25,957	328,961	(85,718)	269,200
International Creative Media	2,457	-	(1,933)	524
FUSION	3,566	2	(3,568)	-
Sports Plus Bursary Fund	-	3,476	(2)	3,474
Impact Reporting Framework	-	38,503	(7,800)	30,703
	<u>32,235</u>	<u>370,942</u>	<u>(99,021)</u>	<u>304,156</u>
Total of funds	<u><u>619,207</u></u>	<u><u>1,851,942</u></u>	<u><u>(1,513,376)</u></u>	<u><u>957,773</u></u>

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Notes to the accounts (continued)
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16. Statement of funds (continued)

Games of 2 Halves (GO2H) is a project run by Christians in Sport committed to working with partner projects in making a lasting difference in the lives of children and young people living in poverty around the world by offering physical and emotional support.

International is money towards travel throughout Europe and other various meeting costs. Due to Covid-19 the majority of travel and activities were postponed. We will be looking to reschedule these activities in the coming 12 months.

International Creative Media is restricted to funding for the production of videos and resources for the International Sports Coalition Conferences.

FUSION is a separate organisation which helps fund international sports festivals.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Summary of funds – current year

	Balance at 1st September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2021 £
General funds	653,617	1,641,036	(1,544,063)	6,048	756,638
Restricted funds	304,156	72,001	(133,433)	(6,048)	236,676
	<u>957,773</u>	<u>1,713,037</u>	<u>(1,677,496)</u>	<u>-</u>	<u>993,314</u>

Summary of funds – prior year

	Balance at 1st September 2019 £	Income £	Expenditure £	Balance at 31st August 2020 £
General funds	586,972	1,481,000	(1,414,355)	653,617
Restricted funds	32,235	370,942	(99,021)	304,156
	<u>619,207</u>	<u>1,851,942</u>	<u>(1,513,376)</u>	<u>957,773</u>

Christians in Sport
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Notes to the accounts (continued)
for the year ended 31st August 2021

17. Analysis of net assets between funds

Current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	96,816	-	96,816
Current assets	783,625	340,190	1,123,815
Creditors due within one year	(123,803)	(103,514)	(227,317)
	<u>756,638</u>	<u>236,676</u>	<u>993,314</u>

Prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	99,449	-	99,449
Current assets	590,213	304,156	894,369
Creditors due within one year	(36,045)	-	(36,045)
	<u>653,617</u>	<u>304,156</u>	<u>957,773</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	35,541	338,565
Adjustment for:		
Interest receivable	(79)	(884)
Depreciation charges	24,146	27,051
Decrease/(increase) in stocks	2,371	(7,972)
Decrease/(increase) in debtors	34,493	(68,536)
(Decrease)/increase in creditors	191,273	(112,537)
Net cash (used in)/provided by operating activities	<u>287,745</u>	<u>175,687</u>

19. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,004,311	738,001
Total	<u>1,004,311</u>	<u>738,001</u>

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Notes to the accounts (continued)
for the year ended 31st August 2021

20. Operating lease commitments

At 31st August 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Amounts payable:		
Within 1 year	55,267	58,793
Between 1 and 5 years	206,685	204,608
After more than 5 years	-	48,000
	261,952	311,401
Total	261,952	311,401

21. Related party transactions

During the year there were related party transactions as follows:-

- A salary was paid to one close family member of senior management amounting to £28,750 (2020: £25,900).
- Donations totalling £191,945 (2020: £320,983) were received from CIS Inc.
- Donations totalling £32,295 (2020: £29,425) were received from other related parties.

22. Statement of financial activities – prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:			
Donations and legacies			
– Government grants receivable	146,189	-	146,189
– Other donations and legacies	1,301,493	370,896	1,672,389
Charitable activities	32,434	46	32,480
Investments	884	-	884
	1,481,000	370,942	1,851,942
Total income	1,481,000	370,942	1,851,942
Expenditure on:			
Charitable activities	1,414,355	99,021	1,513,376
	1,414,355	99,021	1,513,376
Total expenditure	1,414,355	99,021	1,513,376
Net movement in funds	66,645	271,921	338,566
Reconciliation of funds:			
Total funds brought forward	586,972	32,235	619,207
	653,617	304,156	957,773
Total funds carried forward	653,617	304,156	957,773