

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales · Charity number 1104346

Details

Other names EXTREME PROPHETIC UK, WEBCHURCH

Status Registered

Legal form Other

Registered 2004-06-14

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

Contact

Address 4 Beanhay Close
Liverton
Newton Abbot
Devon
TQ12 6YY

Phone 07882849446

Email info@csa-uk.org

Website www.csa-uk.org

Activities

Objects: 1. TO PROCLAIM THE CHRISTIAN GOSPEL WORLD-WIDE2. RESOURCING OF A FULLY CHRISTIAN NATURE3. TO OFFER RELIEF TO PERSONS IN HARDSHIP, SICKNESS AND DISTRESS WORLD-WIDE, AND OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE

Activities: To teach and equip people for the Ministry, to arrange and host Meetings and Conferences; to provide Christian material and to give to the poor and needy.We Oversee the Extreme Prophetic and Webchurch section of the Charity which supports Orphanages in Africa, and other Nations, and Ministers to the sick and the dying

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLD-WIDE
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,964	£79,105	-	-
2024-03-31	£56,036	£58,802	-	-
2023-03-31	£62,705	£60,726	-	-
2022-03-31	£62,847	£58,751	-	-
2021-03-31	£57,011	£56,450	-	-

Trustees

Name	Role	Appointed
CLAIRE JOY MOODY		
GAYNOR ANN MCNEIL		
PATRICIA KING		
Robert Hotchkin		2020-10-14
SUSAN HELEN DAVIES		
Susan Winsor		2026-01-01
Tamzin Franklin		2020-07-06

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales - Charity number 1104346

Accounts

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2025

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2025

Christian Services Association (UK)

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Christian Services Association (UK)

CHARITY INFORMATION

Trustees

Susan Helen Davies
Claire Joy Moody
Patricia King
Gaynor Ann McNeil
Tamzin Franklin
Robert Hotchkin

Charity Number

1104346

Charity Correspondence Address

4 Beanhay Close
Liverton
Newton Abbot
Devon
TQ12 6YY

Independent Examiner

Gary Peter Brookes FCA
130 Wombourne Park
Wombourne
South Staffs WV5 0LY

Bankers

Lloyds Bank plc
41 Courtenay Street
Newton Abbot
Devon
TQ12 2QW

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2025

Structure governance and management

Christian Services Association was set up in 2004 by a Deed of Trust. Trustees are invited to join the association based on knowledge and experience of the sector in which we operate. The association is part of a wider world network and works in conjunction and cooperation with Patricia King Ministries

Objectives and activities

- (1) To Proclaim the Christian Gospel World wide
- (2) Resourcing of a fully Christian Nature
- (3) To offer relief to persons in Hardship sickness and distress worldwide and other charitable purposes as the trustees shall from time to time determine

Main activities in relation to the objects

Teaching and training at Christian Conferences arranging meetings and conferences raising funds

Providing Christian Literature and media resources

Pastoring Role re Webchurch members and Extreme Prophetic partners

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Achievements and Performance

The day to day and week to week zoom calls and meetings of the ministry are continuing. The Zoom call once a week meetings reach a global audience and continue to be well attended by members of the ministry. We invite Guest Speakers regularly through the year, but the majority of the meetings are hosted by Claire Moody. During August 2024 we held our first conference since covid. Isabel Skulason from Canada and Ruth Fazal Worship Leader were our guest speakers and we had 200 attend a four day conference in Taunton. We had many people who we have known for decades supporting us at this event. From October 2024 we started once a month face-to-face meetings again and we continue with these every first Sunday of the month. These are on-going and supported by local people. We are adding on other ad-hoc zoom teaching/training meetings on zoom when possible. . The Retreat we held during 2023 was very well received encouraging us to consider these kinds of events for future years. We have found this to be an effective way to gather people from far and wide in a face-to-face setting.

Finance Report

There was a deficit for this reported year.

The incoming resources for the year increased to £62,964 from £56,036 in 2024 .

The outgoing resources also increased to £79,105 from £58,802 in the previous year .

The deficit for the year was £ 16,141 (compared to 2024 £2,766 deficit). The analysis of the overall loss was as follows: Projects ie WC and XP £3K, Conference excess costs of £8k ,Shortfall of income to cover allocated main project costs of £5K support costs, Overheads £2K and allocated donations of £1K

Plans for the Future

Claire Moody & Annie Hardy (Casual Labour) will continue with all the operational and admin work of the charity.

The weekly Zoom calls set to continue . Meetings are increasing face-to-face as well as on Zoom.

This years major conference was a spiritual but not a financial success. . Currently, there are planning meetings to be held at Riviera International Centre, Torquay and to set up a Retreat Weekend this Autumn with future events planned for 2026 together with a conference in 2027.

Webchurch is growing and thriving and ministering to members continues daily.

Safeguarding will be updated yearly and bringing into consideration all aspects of ministry with a view to the new meetings face-to-face.

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2025

Plans for the Future (contd)

The International Christian community response to COVID 19 has increased Webchurch and similar broadcasting has become the a prime focus, possibly for years, and will therefore maintain the mission of Patricia King Ministries . However it is also anticipated that the hunger for more retreats and annual gatherings and similar events, will return from now on.

Patricia King is no longer travelling from the US to the UK on any regular basis , however her global ministry continues to prosper despite this. Increasing referrals are now being forwarded by her North American teams for processing and opportunity for Webchurch ministry. This diversity and change of day to day emphasis is within acceptable and within the Trust's existing constitution

Risk Management

The Trustees conduct an on-going review of major risks. As part of the regular monitoring and reporting Trustees are developing risk policies.

These include operational and governance risks which are reviewed by the implementation of procedures and regular review of Fire, Health and Safety precautions.

Financial risks are managed by a system of accounts, now QuickBooks, which enables regular reporting and budgetary control.

External, reputational and compliance issues are kept under review throughout the year and are discussed at the Trustees meetings.

Reserves Policy

The trustees have maintained the designated reserve to £35,000 which has been used as a contingency to cover the now less likely need of major conference abortive costs in the event of an unavoidable cancellation. Other reserves are mainly restricted and are used as working capital for Webchurch and Extreme Prophetic ministries.

**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2025**

Statement of Trustees responsibilities

The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Approval

This report was approved by the Trustees on 18/9/2025 and signed on their behalf.

Claire Moody.....

Trustee Signature

CLAIRE MOODY.....

Trustee Name

Christian Services Association (UK)
Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of Christian Services Association (UK) for the year ended 31 March 2025

Responsibilities and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

Independent Examiners Statement

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

- (1) accounting records were not in respect of the Trust as required by section 130 of the Act ; or
- (2) the accounts do not accord with those records ; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached .

Signed 

Name & Qualification Gary Peter Brookes FCA

Address 130 Wombourne Park , Wombourne, WV5 0LY

Date 18 / 9 /2025

**Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Restricted Funds £	2025 Unrestricted Funds £	Total Funds £	2024 Total Funds £
Incoming Resources					
Incoming Resources from generated funds					
Donations	2	37,092	24,851	61,943	54,882
Investments		546	475	1,021	1,154
Total Income		<u>37,638</u>	<u>25,326</u>	<u>62,964</u>	<u>56,036</u>
Expenditure					
Charitable Activities	3	41,349	37,756	79,105	58,802
Total Expenditure		<u>41,349</u>	<u>37,756</u>	<u>79,105</u>	<u>58,802</u>
		(3,711)	(12,430)	(16,141)	(2,766)
		<u>(3,711)</u>	<u>(12,430)</u>	<u>(16,141)</u>	<u>(2,766)</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		47,818	78,430	126,248	129,014
Fund balances at 31 March 2025		<u>44,107</u>	<u>66,000</u>	<u>110,107</u>	<u>126,248</u>

**

** See detailed comparatives for 2024 page 14

There were no recognised gains or losses for the years 2025 or 2024 other than those included in the financial activities

**Christian Services Association (UK)
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Current Assets					
Stock of Christian Resources		48		79	
Debtors	8	11,086		8,736	
Bank & Cash	9	101,743		121,666	
Total		<u>112,877</u>		<u>130,481</u>	
Creditors : Amounts falling due Within one year	10	2,770		4,233	
Net Current Assets			110,107		126,248
Total Net Assets			<u>110,107</u>		<u>126,248</u>
Capital					
Restricted Funds	11		44,107		47,818
Unrestricted Funds			31,000		43,430
Designated Funds			35,000		35,000
Total			<u>110,107</u>		<u>126,248</u>

Approved by the Trustees on 18/09/2025 and signed on their behalf

Claire Moody

Signature

Trustee. CLAIRE MOODY

Name

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2025

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) second edition published October 2019 , the Charities Act 2011 the and UK Generally Accepted Practice .

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2025

Funds

Unrestricted funds are income funds which are to be spent on the charity's general purpose.

Restricted funds comprise of

Donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Tangible fixed assets

Any Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at cost.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

Going Concern

The Trustees consider that the charity remains viable for the year ahead

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2025

2. Donations

Donations	2025			2024	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
<i>General</i>					
Gifts, Donations and Offerings	14,925	16,167	10,349	41,441	45,920
Conferences	-	-	13,121	13,121	-
Gift Aid Tax Refunds	3,000	3,000	1,280	7,280	8,737
Sale of Resources	-	-	101	101	225
	<u>17,925</u>	<u>19,167</u>	<u>24,851</u>	<u>61,943</u>	<u>54,882</u>

Aggregate Donations from Trustees

In line with the requirement of Paragraph 9.18 of FRS 102

Aggregate donations from trustees, related and connected parties (6 in total) are of the order of £2,907 (cp £1,926 for 2024)

All were received without conditions

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2025

3. Charitable Activities

	2025			2024	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
Pastoral Support charges/Salaries	20,089	9,365	8,517	37,971	37,764
Conference expenses re IS	-	-	21,482	21,482	-
Gifts Donations and Tithes (note 12)	3,250	2,104	1,001	6,355	4,372
Insurance	-	90	408	498	379
Honorariums and gifts	-	-	439	439	1,344
Travel and accommodation expenses	-	-	216	216	815
Literature costs	-	-	49	49	153
Food and Hospitality	-	-	247	247	121
Conference travel and accommodation	-	260	88	348	2,569
Support costs (note 4)	3,011	3,180	5,309	11,500	11,285
	<u>26,350</u>	<u>14,999</u>	<u>37,756</u>	<u>79,105</u>	<u>58,802</u>

4. Support Costs

	2025			2024	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
IT & Computer costs	298	528	1,660	2,486	1,029
General Office expenses	1,300	1,300	1,300	3,900	3,900
Bank and Card costs	197	109	466	772	778
Telephone & Postage	654	843	862	2,359	3,064
Printing and Stationery	162	-	194	356	606
Governance costs	400	400	522	1,322	1,822
Miscellaneous	-	-	305	305	86
	<u>3,011</u>	<u>3,180</u>	<u>5,309</u>	<u>11,500</u>	<u>11,285</u>

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2025

11. Fund Movements

	Fund Balances carried forward as at 31 March 2024 £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward as at 31 March 2025 £
Restricted				
Extreme Prophetic	15,538	17,927	(26,350)	7,115
Webchurch	32,280	19,711	(14,999)	36,992
	<u>47,818</u>	<u>37,638</u>	<u>(41,349)</u>	<u>44,107</u>
Designated	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Unrestricted	<u>43,430</u>	<u>25,326</u>	<u>(37,756)</u>	<u>31,000</u>
Total Funds	<u><u>126,248</u></u>	<u><u>62,964</u></u>	<u><u>(79,105)</u></u>	<u><u>110,107</u></u>

12. Details of Gifts & Donations £1,000 and over

	2025 £	2024 £
Angel Foundation (GOD TV)	-	100
Extreme Love /Tithes/ XP Media	5,872	3,171
Others of less than £1000	482	1,101
	<u>6,354</u>	<u>4,372</u>

13 Related Party Transactions

The constitution allows Trustees to have employment contracts providing that those with employment contracts do not form a majority of the Trustees.

The following Trustees receive a salary from the charity

	Gross	Pension	Reimbursed Travel Expenses
C Moody	£35,000	£1,488	£564
A Hardy (casual work payments)	£1,485	-	

Expenses

Any expenses paid for mileage were made at the Inland Revenue rate (45p per mile)

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025
14. Previous years more detailed SOFA

	Notes	Restricted Funds £	2024 Unrestricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds				
Donations	2	37,762	17,120	54,882
Investments		530	624	1,154
Total Income		<u>38,292</u>	<u>17,744</u>	<u>56,036</u>
Expenditure				
Charitable Activities	3	47,145	11,657	58,802
Total Expenditure		<u>47,145</u>	<u>11,657</u>	<u>58,802</u>
		(8,853)	6,087	(2,766)
		<u>(8,853)</u>	<u>6,087</u>	<u>(2,766)</u>
Reconciliation of funds:				
Fund balances at 1 April 2023		56,671	72,343	129,014
Fund balances at 31 March 2024		<u>47,818</u>	<u>78,430</u>	<u>126,248</u>

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales - Charity number 1104346

Accounts

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2024

Christian Services Association (UK)

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Christian Services Association (UK)

CHARITY INFORMATION

Trustees

Susan Helen Davies

Claire Joy Moody

Patricia King

Gaynor Ann McNeil

Gary Peter Brookes

resigned October 2023

Susan Marion Brookes

resigned October 2023

Tamzin Franklin

Robert Hotchkin

Charity Number

1104346

Charity Correspondence Address

4 Beanhay Close

Liverton

Newton Abbot

Devon

TQ12 6YY

Independent Examiner

Colin Dalton FCA

794 High Street

Kingswinford

West Midlands, DY6 8BQ

Bankers

Lloyds Bank plc

41 Courtenay Street

Newton Abbot

Devon

TQ12 2QW

Christian Services Association (UK)

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Main activities in relation to the objects

Teaching and training at Christian Conferences arranging meetings and conferences raising funds

Providing Christian Literature and media resources

Pastoring Webchurch members and Extreme Prophetic partners

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Achievements and Performance

During 2023/24 Zoom call meetings have proved popular with people from all over the world and they continue to grow. Alongside this we have restarted physical meetings. During the year we held a two day retreat that gathered people together for the first time since Covid. This was a success and there is opportunity now for more regular monthly meetings to take place, going forward into the next year.

Finance Report

There was a deficit for this reported year.

The incoming resources for the year increased to £56,036 from £56,158 in 2023 .

The outgoing resources also decreased to £58,802 from £60,726 in the previous year .

The small deficit for the year was £ 2,766 (Cp 2023 £4.568 deficit).

Plans for the Future

Claire Moody & Annie Hardy (Casual Labour) will continue with all the operational and admin work of the charity.

The weekly zoom calls continue since the Covid 19. Meetings are increasing face-to-face as well as on Zoom.

The post year end and recent major conference was a success. There are plans for another conference in 2 years time and a Retreat this coming year.

Webchurch is growing and thriving and ministering to members continues daily.

Safeguarding will be updated yearly and bringing into consideration all aspects of ministry with a view to the new meetings face-to-face.

Christian Services Association (UK)

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Plans for the Future (contd)

The International Christian community response to COVID 19 has increased Webchurch and similar broadcasting has become the a prime focus, possibly for years, and will therefore maintain the mission of Patricia King Ministries . However it is also anticipated that the hunger for more retreats and annual gatherings and similar events, will return from now on.

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**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2024**

Statement of Trustees responsibilities

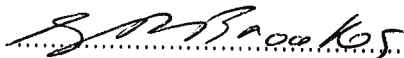
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- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Approval

This report was approved by the Trustees on 18th November 2024 and signed on their behalf .

.....

Trustee Signature

.....

Trustee Name

Christian Services Association (UK)
Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of Christian Services Association (UK) for the year ended 31 March 2024

Responsibilities and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

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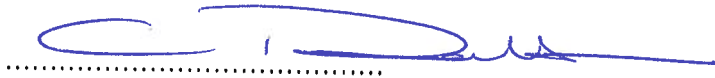
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I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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- (2) the accounts do not accord with those records ; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached .

Signed



Name & Qualification Colin Dalton FCA

Address 794 High Street, Kingswinford, West Midlands DY6 8BQ

Date 12/12/2024

Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted Funds £	2024 Unrestricted Funds £	Total Funds £	2023 Total Funds £ Restated
Incoming Resources					
Incoming Resources from generated funds					
Donations	2	37,762	17,120	54,882	55,949
Investments		530	624	1,154	209
Total Income		<u>38,292</u>	<u>17,744</u>	<u>56,036</u>	<u>56,158</u>
Expenditure					
Charitable Activities	3	47,145	11,657	58,802	60,726
Total Expenditure		<u>47,145</u>	<u>11,657</u>	<u>58,802</u>	<u>60,726</u>
		(8,853)	6,087	(2,766)	(4,568)
		<u>(8,853)</u>	<u>6,087</u>	<u>(2,766)</u>	<u>(4,568)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		56,671	72,343	129,014	133,582
Fund balances at 31 March 2024		<u>47,818</u>	<u>78,430</u>	<u>126,248</u>	<u>129,014</u>

**

* * See detailed comparatives for 2023 page 14

There were no recognised gains or losses for the years 2024 or 2023 other than those included in the financial activities

However these have been restated due to a gift aid income calculation error (see disclosure note 2)

Christian Services Association (UK)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
				<i>Restated</i>	
Current Assets					
Stock of Christian Resources		79		105	
Debtors	8	8,736		15,791	
Bank & Cash	9	121,666		116,512	
Total		<u>130,481</u>		<u>132,408</u>	
Creditors : Amounts falling due Within one year	10	4,233		3,394	
Net Current Assets			126,248		129,014
Total Net Assets			<u><u>126,248</u></u>		<u><u>129,014</u></u>
Capital					
Restricted Funds	11	47,818		56,671	
Unrestricted Funds		43,430		37,343	
Designated Funds		35,000		35,000	
Total			<u><u>126,248</u></u>		<u><u>129,014</u></u>

Approved by the Trustees on 18 November 2024 and signed on their behalf


.....

signature

Trustee GARY PETER BROOKES
.....

Name

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) second edition published October 2019 , the Charities Act 2011 the and UK Generally Accepted Practice .

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024

Funds

Unrestricted funds are income funds which are to be spent on the charity's general purpose.

Restricted funds comprise of

Donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Tangible fixed assets

Any Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at cost.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

Going Concern

The Trustees consider that the charity remains viable for the year ahead

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024**

2. Donations

Donations	2024			2023	
	Extreme Prophetic	Webchurch	Main project	Total	Total Restated
<i>General</i>	£	£	£	£	£
Gifts, Donations and Offerings	17,527	14,621	13,772	45,920	46,562
Gift Aid Tax Refunds	3,511	2,103	3,123	8,737	9,192
Sale of Resources	-	-	225	225	195
	<u>21,038</u>	<u>16,724</u>	<u>17,120</u>	<u>54,882</u>	<u>55,949</u>

Restated Accounts Disclosure

For various practical reasons in recent years gift aid refunds have been estimated . This led to the unfortunate result of overestimating the ultimate receivable amount in the year ended 31 March 2023 .

This overall error of £6,547 was large enough for the trustees to consider that the accounts for 2023 needed to be restated . On this one off occasion it was considered that a prior period adjustment should be disclosed to inform the reader of this event. Unlike routine trading entities there are no losses to suppliers or authorities to make more critical levels of adjustments and reporting.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024

3. Charitable Activities

	2024			2023	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
Pastoral Support charges/Salaries	25,205	11,697	862	37,764	37,397
Gifts Donations and Tithes (note 12)	1,873	1,398	1,101	4,372	8,019
Insurance	73	164	142	379	298
Honorariums and gifts	-	83	1,261	1,344	2,673
Travel and accommodation expenses	11	-	804	815	159
Literature costs	18	-	135	153	195
Food and Hospitality	-	-	121	121	185
Conference travel and accommodation	-	-	2,569	2,569	70
Support costs (note 4)	3,578	3,045	4,662	11,285	11,730
	<u>30,758</u>	<u>16,387</u>	<u>11,657</u>	<u>58,802</u>	<u>60,726</u>

4. Support Costs

	2024			2023	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
IT & Computer costs	286	254	489	1,029	1,033
General Office expenses	1,100	1,200	1,600	3,900	3,900
Bank and Card costs	310	113	355	778	1,013
Telephone & Postage	976	904	1,184	3,064	2,061
Printing and Stationery	312	-	294	606	1,835
Governance costs	574	574	674	1,822	1,822
Miscellaneous	20	-	66	86	66
	<u>3,578</u>	<u>3,045</u>	<u>4,662</u>	<u>11,285</u>	<u>11,730</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024

5. Governance costs	2024	2023
	£	£
Independent Examination	500	500
Current year Statutory accounts and payroll preparation	1,200	1,200
Trustees Insurance	122	122
	<u>1,822</u>	<u>1,822</u>

6. Net movement in funds for the year

The net movement in funds for the year is stated after charging:

Independent Examination	500	500
-------------------------	-----	-----

7. Staff Costs

Remuneration was paid to the minority of the trustees in the year
 No employees were paid £60,000 or more

	2024	2023
	£	£
Salary Costs	35,000	35,000
Pension Costs	1,488	1,488
Casual Salaries	1,276	909
	<u>37,764</u>	<u>37,397</u>

The average weekly number of staff employed by the charity during the year was as follows:

1	1
---	---

8. Debtors

Gift Aid Tax Refunds, (cp 2023 Restated)

	2024	2023
	£	£
	8,736	15,791
	<u>8,736</u>	<u>15,791</u>

9. Bank and Cash

Bank Accounts

	2024	2023
	£	£
	121,666	116,512
	<u>121,666</u>	<u>116,512</u>

10. Creditors amounts falling due within 1 year

Inland Revenue
 Fees in advance
 Accruals

	2024	2023
	£	£
	1,683	1,794
	950	-
	1,600	1,600
	<u>4,233</u>	<u>3,394</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024

11. Fund Movements

	Fund Balances carried forward as at 31 March 2023 £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward as at 31 March 2024 £
Restricted				
Extreme Prophetic	25,256	21,040	(30,758)	15,538
Webchurch	31,415	17,252	(16,387)	32,280
	<u>56,671</u>	<u>38,292</u>	<u>(47,145)</u>	<u>47,818</u>
Designated	<u>35,000</u>	-	-	<u>35,000</u>
Unrestricted	<u>37,343</u>	<u>17,744</u>	<u>(11,657)</u>	<u>43,430</u>
Total Funds	<u><u>129,014</u></u>	<u><u>56,036</u></u>	<u><u>(58,802)</u></u>	<u><u>126,248</u></u>

12. Details of Gifts & Donations £1,000 and over

	2024 £	2023 £
Angel Foundation (GOD TV)	100	1,200
XP Media	3,171	5,038
Others of less than £1000	1,051	1,781
	<u>4,322</u>	<u>8,019</u>

13 Related Party Transactions

The constitution allows Trustees to have employment contracts providing that those with employment contracts do not form a majority of the Trustees.

The following Trustees receive a salary from the charity

	Gross	Pension	Reimbursed Travel Expenses
C Moody	£35,000	£1,488	£54
A Hardy (casual work payments)	£1,275	-	

Expenses

Any expenses paid for mileage were made at the Inland Revenue rate (45p per mile)

Sue Brookes was reimbursed £1,100 for compiling the trust payroll requirements and composing the annual Statutory accounts to Charity Commission Statement of Recommended practice requirements in readiness for statutory independent examination. However this arrangement changed in October 2023 when Sue Brookes resigned as a trustee so this is now only relevant for the first 206 days of the year

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024
14. Previous years more detailed SOFA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

		2023		RESTATED
	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds				
Donations	2	42,495	13,454	55,949
Investments		103	106	209
Total Income		<u>42,598</u>	<u>13,560</u>	<u>56,158</u>
Expenditure				
Charitable Activities	3	52,955	7,771	60,726
Total Expenditure		<u>52,955</u>	<u>7,771</u>	<u>60,726</u>
Net (Expenditure)/Income & movement of funds		(10,357)	5,789	(4,568)
Reconciliation of funds:		<u>(10,357)</u>	<u>5,789</u>	<u>(4,568)</u>
Fund balances at 1 April 2022		67,028	66,554	133,582
Fund balances at 31 March 2023		<u>56,671</u>	<u>72,343</u>	<u>129,014</u>

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales - Charity number 1104346

Accounts

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2023

Christian Services Association (UK)

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Balance Sheet	7
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Christian Services Association (UK)

CHARITY INFORMATION

Trustees

Susan Helen Davies
Claire Joy Moody
Patricia King
Gaynor Ann McNeil
Gary Peter Brookes
Susan Marion Brookes
Tamzin Franklin
Robert Hotchkin

Charity Number

1104346

Charity Correspondence Address

4 Beanhay Close
Liverton
Newton Abbot
Devon
TQ12 6YY

Independent Examiner

Colin Dalton FCA
794 High Street
Kingswinford
West Midlands, DY6 8BQ

Bankers

Lloyds Bank plc
41 Courtenay Street
Newton Abbot
Devon
TQ12 2QW

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2023

Structure governance and management

Christian Services Association was set up in 2004 by a Deed of Trust. Trustees are invited to join the association based on knowledge and experience of the sector in which we operate. The association is part of a wider world network and works in conjunction and cooperation with Patricia King Ministries

Objectives and activities

- (1) To Proclaim the Christian Gospel World wide
- (2) Resourcing of a fully Christian Nature
- (3) To offer relief to persons in Hardship sickness and distress worldwide and other charitable purposes as the trustees shall from time to time determine

Main activities in relation to the objects

Teaching and training at Christian Conferences arranging meetings and conferences raising funds

Providing Christian Literature and media resources

Pastoring Webchurch members and Extreme Prophetic partners

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Achievements and Performance

During 2022/23 with the ongoing pandemic issues for part of this year the decision was made to continue to gather the people via Zoom Calls weekly rather than physical meetings. As a result of this people from all over the world are joining in this popular weekly meeting.

Whilst the on going issues surrounding the virus are still a problem world wide we have not ruled out future conferences. There will be opportunities for conference events during 2024 with Isabel Skulason visiting with us. This has been planned and a suitable venue in Taunton

Finance Report

There was a deficit for this reported year.

The incoming resources for the year decreased to £62,705 from £62,847 in 2022 .

The outgoing resources also increased to £60,726 from £58,751 in the previous year .

The surplus for the year was £ 1,979 (Cp 2022 £4,096 surplus).

Plans for the Future

Following the retirement of Sue Davies. Claire Moody & Annie Hardy (Casual Labour) will continue with all the operational and admin work of the charity.

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2023

Plans for the Future (contd)

The International Christian community response to COVID 19 has increased the likelihood of Webchurch and similar broadcasting becoming the main focus in the forthcoming months, possibly years, and maintain the mission of Patricia King Ministries . However it is also anticipated that more retreats plus an annual gathering event, will happen from now on.

Patricia King is no longer travelling from the US to the UK on any regular basis , however her global ministry continues to prosper despite this. Increasing referrals are now been forwarded by her North American teams for processing and opportunity for Webchurch ministry. This diversity and change of day to day emphasis is within acceptable and within the Trust's existing constitution

Safeguarding to be updated considering aspects of ministry diversification and more retreats anticipated in the forthcoming years

Risk Management

The Trustees conduct an on-going review of major risks. As part of the regular monitoring and reporting Trustees are developing risk policies.

These include operational and governance risks which are reviewed by the implementation of procedures and regular review of Fire, Health and Safety precautions.

Financial risks are managed by a system of accounts, now QuickBooks, which enables regular reporting and budgetary control.

External, reputational and compliance issues are kept under review throughout the year and are discussed at the Trustees meetings.

Reserves Policy

The trustees have maintained the designated reserve to £35,000 which has been used as a contingency to cover the now less likely need of major conference abortive costs in the event of an unavoidable cancellation. Other reserves are mainly restricted and are used as working capital for Webchurch and Extreme Prophetic ministries.

**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2023**

Statement of Trustees responsibilities

The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Approval

This report was approved by the Trustees on 13 October 2023 and signed on their behalf .



Trustee Signature

Gary Peter Brookes FCA

Trustee Name

Christian Services Association (UK)
Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of Christian Services Association (UK) for the year ended 31 March 2023

Responsibilities and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

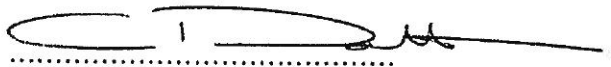
Independent Examiners Statement

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

- (1) accounting records were not in respect of the Trust as required by section 130 of the Act ; or
- (2) the accounts do not accord with those records ; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached .

Signed



Name & Qualification Colin Dalton FCA

Address 794 High Street, Kingswinford, West Midlands DY6 8BQ

Date 29/11/2023

**Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Restricted Funds £	2023 Unrestricted Funds £	Total Funds £	2022 Total Funds £
Incoming Resources					
Incoming Resources from generated funds					
Donations	2	47,042	15,454	62,496	62,836
Investments		103	106	209	11
Total Income		<u>47,145</u>	<u>15,560</u>	<u>62,705</u>	<u>62,847</u>
Expenditure					
Charitable Activities	3	52,955	7,771	60,726	58,751
Total Expenditure		<u>52,955</u>	<u>7,771</u>	<u>60,726</u>	<u>58,751</u>
Net (Expenditure)/Income & movement of funds		(5,810)	7,789	1,979	4,096
		<u>(5,810)</u>	<u>7,789</u>	<u>1,979</u>	<u>4,096</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		67,028	66,554	133,582	133,582
Fund balances at 31 March 2023		<u>61,218</u>	<u>74,343</u>	<u>135,561</u>	<u>137,678</u>

**

** See detailed comparatives for 2022 page 14

There were no recognised gains or losses for the years 2023 or 2022 other than those included in the financial activities

Christian Services Association (UK)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Current Assets					
Stock of Christian Resources		105		300	
Debtors	8	22,338		13,538	
Bank & Cash	9	<u>116,512</u>		<u>123,228</u>	
Total		138,955		137,066	
Creditors : Amounts falling due Within one year	10	3,394		3,484	
Net Current Assets			135,561		133,582
Total Net Assets			<u>135,561</u>		<u>133,582</u>
Capital					
Restricted Funds	11		61,218		67,028
Unrestricted Funds			39,343		31,554
Designated Funds			35,000		35,000
Total			<u>135,561</u>		<u>133,582</u>

Approved by the Trustees on 13/02/23 and signed on their behalf



signature

Trustee. Gary Peter Brookes

Name

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023**

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) second edition published October 2019 , the Charities Act 2011 and UK Generally Accepted Practice .

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

Funds

Unrestricted funds are income funds which are to be spent on the charity's general purpose.

Restricted funds comprise of

Donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Tangible fixed assets

Any Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at cost.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

Going Concern

The Trustees consider that that the charity remains viable for the year ahead

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2023

2. Donations

Donations	2023			2022	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
<i>General</i>					
Gifts, Donations and Offerings	22,366	12,671	11,525	46,562	54,061
Gift Aid Tax Refunds	8,270	3,735	3,734	15,739	7,500
Sale of Resources	-	-	195	195	334
Other Income	-	-	-	-	941
	<u>30,636</u>	<u>16,406</u>	<u>15,454</u>	<u>62,496</u>	<u>62,836</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

3. Charitable Activities

	2023			2022	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
Pastoral Support charges/Salaries	25,114	11,697	586	37,397	33,728
Gifts Donations and Tithes (note 12)	4,468	1,806	1,745	8,019	10,930
Insurance	69	147	82	298	276
Honorariums and gifts	1,721	-	952	2,673	1,985
Travel and accommodation expenses	-	-	159	159	31
Literature costs	-	-	195	195	256
Food and Hospitality	-	-	185	185	128
Conference travel and accommodation	-	-	70	70	115
Support costs (note 4)	4,099	3,834	3,797	11,730	11,302
	<u>35,471</u>	<u>17,484</u>	<u>7,771</u>	<u>60,726</u>	<u>58,751</u>

4. Support Costs

	2023			2022	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
IT & Computer costs	230	245	558	1,033	1,470
General Office expenses	1,200	1,200	1,500	3,900	3,900
Bank and Card costs	498	423	92	1,013	982
Telephone & Postage	893	932	236	2,061	2,295
Printing and Stationery	704	460	671	1,835	885
Governance costs	574	574	674	1,822	1,722
Miscellaneous	-	-	66	66	48
	<u>4,099</u>	<u>3,834</u>	<u>3,797</u>	<u>11,730</u>	<u>11,302</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

	2023	2022
	£	£
5. Governance costs		
Independent Examination	500	500
Current year Statutory accounts and payroll preparation	1,200	1,100
Trustees Insurance	122	122
	<u>1,822</u>	<u>1,722</u>

6. Net movement in funds for the year

The net movement in funds for the year is stated after charging:

Independent Examination	500	500
-------------------------	-----	-----

7. Staff Costs

Remuneration was paid to the minority of the trustees in the year

No employees were paid £60,000 or more

	2023	2022
	£	£
Salary Costs	35,000	31,070
Pension Costs	1,488	1,488
Casual Salaries	909	1,170
	<u>37,397</u>	<u>33,728</u>

The average weekly number of staff employed by the charity during the year was as follows:

1	1
---	---

8. Debtors

	2023	2022
	£	£
Gift Aid Tax Refunds	22,338	13,538
	<u>22,338</u>	<u>13,538</u>

9. Bank and Cash

	2023	2022
	£	£
Bank Accounts	116,512	123,228
	<u>116,512</u>	<u>123,228</u>

10. Creditors amounts falling due within 1 year

	2023	2022
	£	£
Inland Revenue	1,794	1,884
Accruals	1,600	1,600
	<u>3,394</u>	<u>3,484</u>

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2023

11. Fund Movements

	Fund Balances carried forward as at 31 March 2022 £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward as at 31 March 2023 £
Restricted				
Extreme Prophetic	32,636	30,638	(35,471)	27,803
Webchurch	34,392	16,507	(17,484)	33,415
	<u>67,028</u>	<u>47,145</u>	<u>(52,955)</u>	<u>61,218</u>
Designated	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Unrestricted	<u>31,554</u>	<u>15,560</u>	<u>(7,771)</u>	<u>39,343</u>
Total Funds	<u><u>133,582</u></u>	<u><u>62,705</u></u>	<u><u>(60,726)</u></u>	<u><u>135,561</u></u>

12. Details of Gifts & Donations £1,000 and over

	2023 £	2022 £
Angel Foundation (GOD TV)	1,200	1,200
XP Media	5,038	4,600
C Moody	-	1,217
Others of less than £1000	1,781	3,913
	<u>8,019</u>	<u>10,930</u>

13 Related Party Transactions

The constitution allows Trustees to have employment contracts providing that those with employment contracts do not form a majority of the Trustees.

The following Trustees receive a salary from the charity

	Gross	Pension	Reimbursed Travel Expenses
C Moody	£35,000	£1,488	£159
A Hardy (casual work payments)	£910	-	

Expenses

Any expenses paid for mileage were made at the Inland Revenue rate (45p per mile)

Sue Brookes was reimbursed £1,100 for compiling the trust payroll requirements and composing the annual Statutory accounts to Charity Commission Statement of Recommended practice requirements in readiness for statutory independent examination.

**Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023
14. Previous years more detailed SOFA**

	Notes	Restricted Funds £	2022 Unrestricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds				
Donations	2	48,301	14,535	62,836
Investments		5	6	11
Total Income		<u>48,306</u>	<u>14,541</u>	<u>62,847</u>
Expenditure				
Charitable Activities	3	49,310	9,441	58,751
Total Expenditure		<u>49,310</u>	<u>9,441</u>	<u>58,751</u>
Net (Expenditure)/Income & movement of funds		(1,004)	5,100	4,096
		<u>(1,004)</u>	<u>5,100</u>	<u>4,096</u>
Reconciliation of funds:				
Fund balances at 1 April 2021		68,032	61,454	129,486
Fund balances at 31 March 2022		<u>67,028</u>	<u>66,554</u>	<u>133,582</u>

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales - Charity number 1104346

Accounts

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2022

Christian Services Association (UK)

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Christian Services Association (UK)

CHARITY INFORMATION

Trustees

Susan Helen Davies
Claire Joy Moody
Patricia King
Gaynor Ann McNeil
Gary Peter Brookes
Susan Marion Brookes
Tamzin Franklin
Robert Hotchkin

Charity Number

1104346

Charity Correspondence Address

4 Beanhay Close
Liverton
Newton Abbot
Devon
TQ12 6YY

Independent Examiner

Colin Dalton FCA
794 High Street,,
Kingswinford
West Midlands, DY6 8BQ

Bankers

Lloyds Bank plc
41 Courtenay Street
Newton Abbot
Devon
TQ12 2QW

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2022

Structure governance and management

Christian Services Association was set up in 2004 by a Deed of Trust. Trustees are invited to join the association based on knowledge and experience of the sector in which we operate. The association is part of a wider world network and works in conjunction and cooperation with CSA USA

Objectives and activities

- (1) To Proclaim the Christian Gospel World wide
- (2) Resourcing of a fully Christian Nature
- (3) To offer relief to persons in Hardship sickness and distress worldwide and other charitable purposes as the trustees shall from time to time determine

Main activities in relation to the objects

Teaching and training at Christian Conferences arranging meetings and conferences raising funds

Providing Christian Literature and media resources

Pastoring Webchurch members and Extreme Prophetic partners

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Achievements and Performance

During 2021/22 with the ongoing pandemic issues for part of this year the decision was made to continue to gather the people via Zoom Calls weekly rather than physical meetings. As a result of this people from all over the world are joining in this popular weekly meeting.

Whilst the ongoing issues surrounding the virus are still a problem world wide we have not ruled out future conferences. There will be opportunities for conference events during 2023 with Isabel Skulason visiting with us. This is being planned and a suitable venue being considered.

Patricia King has been running a special donation campaign during the first part of 2022 and this resulted in increased donations received.

Finance Report

There was an increased surplus this year.

The incoming resources for the year increased to £62,847 from £57,561 in 2021 .

The outgoing resources also increased to £58,751 from £56,450 in the previous year .

The surplus for the year was £ 4,096 (Cp 2021 £561 surplus).

Plans for the Future

Following the retirement of Sue Davies retired from all duties Claire Moody & Annie Hardy (Casual Labour) continue with all the operational and admin work of the charity.

Christian Services Association (UK)

Trustees' Annual Report for year to 31 March 2022

Plans for the Future (contd)

The international Christian community response to COVID 19 has increased the likelihood of Webchurch and similar broadcasting becoming the main focus in the forthcoming months, possibly years, and maintain the mission of CSA

Patricia King is no longer travelling from the US to the UK on any regular basis , however her global ministry continues to prosper in spite of the CV and lockdown pandemic. Increasing referrals are now being forwarded by her North American teams for processing and opportunity for Webchurch ministry. This diversity and change of day to day emphasis is within acceptable and within the Trust's existing constitution

Risk Management

The Trustees conduct an on-going review of major risks. As part of the regular monitoring and reporting Trustees are developing risk policies.

These include operational and governance risks which are reviewed by the implementation of procedures and regular review of Fire, Health and Safety precautions.

Financial risks are managed by a system of accounts, now QuickBooks, which enables regular reporting and budgetary control.

External, reputational and compliance issues are kept under review throughout the year and are discussed at the Trustees meetings.

Reserves Policy

The trustees have maintained the designated reserve to £35,000 which has been used as a contingency to cover the now less likely need of major conference abortive costs in the event of an unavoidable and non insured cancellation. Other reserves are mainly restricted and are used as working capital for Webchurch and Extreme Prophetic ministries.

**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2022**

Statement of Trustees responsibilities

The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Approval

This report was approved by the Trustees on 18/11/22 and signed on their behalf .

Gary Peter Brookes.....

Trustee Signature

Gary Peter Brookes FCA

Trustee Name

**Christian Services Association (UK)
Independent Examiners Report to the Trustees**

I report to the trustees on my examination of the accounts of Christian Services Association (UK) for the year ended 31 March 2022

Responsibilities and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

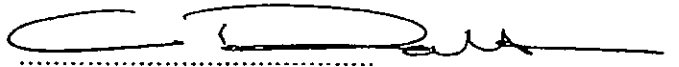
Independent Examiners Statement

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

- (1) accounting records were not in respect of the Trust as required by section 130 of the Act ; or
- (2) the accounts do not accord with those records ; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached .

Signed



Name & Qualification Colin Dalton FCA

Address 794 High Street, Kingswinford, West Midlands DY6 8BQ

Date 18/11/2022

**Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Restricted Funds £	2022 Unrestricted Funds £	Total Funds £	2021 Total Funds £
Incoming Resources					
Incoming Resources from generated funds					
Donations	2	48,301	14,535	62,836	56,976
Investments		5	6	11	35
Total Income		<u>48,306</u>	<u>14,541</u>	<u>62,847</u>	<u>57,011</u>
Expenditure					
Charitable Activities	3	49,310	9,441	58,751	56,450
Total Expenditure		<u>49,310</u>	<u>9,441</u>	<u>58,751</u>	<u>56,450</u>
Net (Expenditure)/Income & movement of funds		(1,004)	5,100	4,096	561
		<u>(1,004)</u>	<u>5,100</u>	<u>4,096</u>	<u>561</u>
Reconciliation of funds:					
Fund balances at 1 April 2021		68,032	61,454	129,486	128,925
Fund balances at 31 March 2022		<u>67,028</u>	<u>66,554</u>	<u>133,582</u>	<u>129,486</u>

**

** See detailed comparatives for 2021 page 14

There were no recognised gains or losses for the years 2022 or 2021 other than those included in the financial activities

**Christian Services Association (UK)
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Stock of Christian Resources		300		500	
Debtors	8	13,538		8,127	
Bank & Cash	9	<u>123,228</u>		<u>124,129</u>	
Total		137,066		132,756	
Creditors : Amounts falling due Within one year	10	3,484		3,270	
Net Current Assets			133,582		129,486
Total Net Assets			<u><u>133,582</u></u>		<u><u>129,486</u></u>
Capital					
Restricted Funds	11		67,028		68,032
Unrestricted Funds			31,554		26,454
Designated Funds			35,000		35,000
Total			<u><u>133,582</u></u>		<u><u>129,486</u></u>

Approved by the Trustees on 18/4/2022 and signed on their behalf

Gary Peter Brookes.....

signature

Trustee. Gary Peter Brookes

Name

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022

Funds

Unrestricted funds are income funds which are to be spent on the charity's general purpose.

Restricted funds comprise of

Donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Tangible fixed assets

Any Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at cost.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

Going Concern

The Trustees consider that that the charity remains viable for the year ahead

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022

2. Donations

Donations	2022			2021	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
<i>General</i>					
Gifts, Donations and Offerings	30,292	11,833	11,936	54,061	48,191
Gift Aid Tax Refunds	4,500	1,500	1,500	7,500	9,025
Sale of Resources	-	-	334	334	260
Other Income	-	176	765	941	-
Conference income	-	-	-	-	50
	<u>34,792</u>	<u>13,509</u>	<u>14,535</u>	<u>62,836</u>	<u>57,526</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022

3. Charitable Activities

	2022			2021	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
Pastoral Support charges/Salaries	22,742	10,431	555	33,728	32,333
Gifts Donations and Tithes (note 12)	6,380	1,494	3,056	10,930	10,829
Insurance	20	21	235	276	180
Honorariums and gifts	-	-	1,985	1,985	1,300
Travel and accommodation expenses	-	27	4	31	279
Literature costs	-	-	256	256	538
Food and Hospitality	-	32	96	128	21
Conference travel and accommodation	28	21	66	115	(91)
Support costs (note 4)	4,887	3,227	3,188	11,302	11,061
	<u>34,057</u>	<u>15,253</u>	<u>9,441</u>	<u>58,751</u>	<u>56,450</u>

4. Support Costs

	2022			2021	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
IT & Computer costs	392	380	698	1,470	1,239
General Office expenses	1,200	1,200	1,500	3,900	3,939
Bank and Card costs	558	253	171	982	934
Telephone & Postage	1,411	820	64	2,295	2,151
Printing and Stationery	752	-	133	885	1,189
Governance costs	574	574	574	1,722	1,462
Miscellaneous	-	-	48	48	147
	<u>4,887</u>	<u>3,227</u>	<u>3,188</u>	<u>11,302</u>	<u>11,061</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022

	2022	2021
	£	£
5. Governance costs		
Independent Examination	500	500
less overprovision previous year		(250)
Current year Statutory accounts and payroll preparation	1,100	1,100
Trustees Insurance	122	117
Prior year accrual shortfall	-	-
	<u>1,722</u>	<u>1,467</u>

6. Net movement in funds for the year

The net movement in funds for the year is stated after charging:

Independent Examination	500	500
-------------------------	-----	-----

7. Staff Costs

Remuneration was paid to the minority of the trustees in the year
 No employees were paid £60,000 or more

	2022	2021
	£	£
Salary Costs	31,070	29,760
Pension Costs	1,488	1,488
Casual Salaries	1,170	1,085
	<u>33,728</u>	<u>32,333</u>

The average weekly number of staff employed by the charity during the year was as follows:

	1	1
--	---	---

8. Debtors

	2022	2021
	£	£
Gift Aid Tax Refunds	13,538	8,127
	<u>13,538</u>	<u>8,127</u>

9. Bank and Cash

	2022	2021
	£	£
Bank Accounts	123,228	124,129
	<u>123,228</u>	<u>124,129</u>

10. Creditors amounts falling due within 1 year

	2022	2021
	£	£
Sundry Creditors	-	200
Inland Revenue	1,884	1,470
Accruals	1,600	1,600
	<u>3,484</u>	<u>3,270</u>

Christian Services Association (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 MARCH 2022

11. Fund Movements

	Fund Balances carried forward as at 31 March 2021	Incoming Resources	Outgoing Resources	Fund Balances carried forward as at 31 March 2022
	£	£	£	£
Restricted				
Extreme Prophetic	31,899	34,794	(34,057)	32,636
Webchurch	36,133	13,512	(15,253)	34,392
	<u>68,032</u>	<u>48,306</u>	<u>(49,310)</u>	<u>67,028</u>
Designated	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Unrestricted	<u>26,454</u>	<u>14,541</u>	<u>(9,441)</u>	<u>31,554</u>
Total Funds	<u><u>129,486</u></u>	<u><u>62,847</u></u>	<u><u>(58,751)</u></u>	<u><u>133,582</u></u>

12. Details of Gifts & Donations £1,000 and over

	2022	2021
	£	£
Angel Foundation (GOD TV)	1,200	1,200
XP Media	4,600	4,030
C Moody	1,217	-

13 Related Party Transactions

The constitution allows Trustees to have employment contracts providing that those with employment contracts do not form a majority of the Trustees.

The following Trustees receive a salary from the charity

	Gross	Pension	Reimbursed Travel Expenses
C Moody	£31,070	£1,488	£145
A Hardy (casual work payments)	£1,095	-	

Expenses

Any expenses paid for mileage were made at the Inland Revenue rate (45p per mile)

Sue Brookes was reimbursed £1,100 for compiling the trust payroll requirements and composing the annual Statutory accounts to Charity Commission Statement of Recommended practice requirements in readiness for statutory independent examination.

Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
14. Previous years more detailed SOFA

	Notes	Restricted Funds £	2021 Unrestricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds				
Donations	2	42,116	14,860	56,976
Investments		16	19	35
Total Income		<u>42,132</u>	<u>14,879</u>	<u>57,011</u>
Expenditure				
Charitable Activities	3	47,443	9,007	56,450
Total Expenditure		<u>47,443</u>	<u>9,007</u>	<u>56,450</u>
Net (Expenditure)/Income & movement of funds		(5,311)	5,872	561
		<u>(5,311)</u>	<u>5,872</u>	<u>561</u>
Reconciliation of funds:				
Fund balances at 1 April 2020		73,343	55,582	128,925
Fund balances at 31 March 2021		<u>68,032</u>	<u>61,454</u>	<u>129,486</u>

CHRISTIAN SERVICES ASSOCIATION (U.K.)

England & Wales - Charity number 1104346

Accounts

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2021

Christian Services Association (UK)

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Statement of Financial Activities	6
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Christian Services Association (UK)

CHARITY INFORMATION

Trustees

Susan Helen Davies

Claire Joy Moody

Patricia King

William Townley McNeil Deceased June 2020

Gaynor Ann McNeil

Gary Peter Brookes

Susan Marion Brookes

Tamzin Franklin

Robert Hotchkin Appointed 15 October2020

Charity Number

1104346

Charity Correspondence Address

4 Beanhay Close

Liverton

Newton Abbot

Devon

TQ12 6YY

Independent Examiner

Colin Dalton FCA

794 High Street,,

Kingswinford

West Midlands, DY6 8BQ

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41 Courtenay Street

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Teaching and training at Christian Conferences arranging meetings and conferences raising funds

Providing Christian Literature and media resources

Pastoring Webchurch members and Extreme Prophetic partners

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Achievements and Performance

With the challenges of the last year due to covid-19 lockdown restrictions, we have had to re-adjust to the way we host meetings. Without any physical fellowship meetings or conferences since March 2020; we have continued to host media meetings via Zoom calls and teaching Youtube video's for our members and partners. We have invited guest speakers to these video calls and these meetings have proved to be popular; generating continued support from the members, as reflected in the donations being received into the main projects.

This new way of meeting together has proved popular with the vast amount of our supporters and this will continue to be the way we communicate with them until it is safe to hold conferences again.

The main operation of the charity has not been affected by this change and we are thriving within these current circumstances and evolving as best we can, to suit the climate.

Due to the lack of physical meetings over the past year and half, the Gift Aid Refund will be considerably reduced, the cash donations have not been received during this time and there will be no GASDS claimed until conferences resume.

Financial Review

There was a small surplus created for the year of £561 which is significant improvement on the loss of £23,602 for the previous year

The incoming resources for the year increased to £ 57,011 from £42,158 in 2020 .

The outgoing resources also decreased to £56,450 from £65,760 in the previous year .

Plans for the Future

Following Sue Davies retirement from all duties in the office and hosting meetings, Claire Moody & Annie Hardy (Casual Labour) continued with all the office work and aspects of the charity.

**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2021**

Plans for the Future (contd)

The international Christian community response to COVID 19 has increased the likelihood of Webchurch and similar broadcasting becoming the main focus in the forthcoming months, possibly years, and maintain the mission of CSA

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**Christian Services Association (UK)
Trustees' Annual Report for year to 31 March 2021**

Statement of Trustees responsibilities

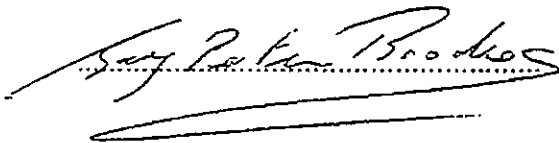
The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Approval

This report was approved by the Trustees on 27/7/21 and signed on their behalf.



Trustee Signature

Gary Peter Brookes FCA

Trustee Name

**Christian Services Association (UK)
Independent Examiners Report to the Trustees**

I report to the trustees on my examination of the accounts of Christian Services Association (UK) for the year ended 31 March 2021

Responsibilities and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

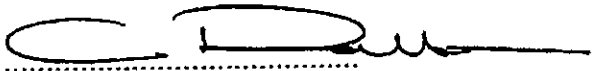
Independent Examiners Statement

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

- (1) accounting records were not in respect of the Trust as required by section 130 of the Act ; or
- (2) the accounts do not accord with those records ; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached .

Signed



Name & Qualification Colin Dalton FCA

Address 794 High Street, Kingswinford, West Midlands DY6 8BQ

Date 24 / 8 / 2021

**Christian Services Association (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Restricted Funds £	2021 Unrestricted Funds £	Total Funds £	2020 Total Funds £
Incoming Resources					
Incoming Resources from generated funds					
Donations	2	42,116	14,860	56,976	42,055
Investments		16	19	35	103
Total Income		<u>42,132</u>	<u>14,879</u>	<u>57,011</u>	<u>42,158</u>
Expenditure					
Charitable Activities	3	47,443	9,007	56,450	65,760
Total Expenditure		<u>47,443</u>	<u>9,007</u>	<u>56,450</u>	<u>65,760</u>
Net (Expenditure)/Income & movement of funds		(5,311)	5,872	561	(23,602)
		<u>(5,311)</u>	<u>5,872</u>	<u>561</u>	<u>(23,602)</u>
Reconciliation of funds:					
Fund balances at 1 April 2020		73,343	55,582	128,925	152,527
Fund balances at 31 March 2021		<u>68,032</u>	<u>61,454</u>	<u>129,486</u>	<u>128,925</u>

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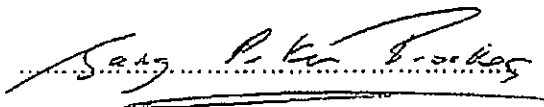
• • See detailed comparatives for 2020 page 14

There were no recognised gains or losses for the years 2021 or 2020 other than those included in the financial activities

**Christian Services Association (UK)
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
Current Assets					
Stock of Christian Resources		500		918	
Debtors	8	8,127		8,767	
Bank & Cash	9	124,129		122,936	
Total		<u>132,756</u>		<u>132,621</u>	
Creditors : Amounts falling due Within one year	10	3,270		3,696	
Net Current Assets			129,486		128,925
Total Net Assets			<u>129,486</u>		<u>128,925</u>
Capital					
Restricted Funds	11	68,032		73,343	
Unrestricted Funds		26,454		20,582	
Designated Funds		35,000		35,000	
Total			<u>129,486</u>		<u>128,925</u>

Approved by the Trustees on 27/7/21 and signed on their behalf



signature

Trustee. Gary Peter Brookes

Name

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021**

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021**

Funds

Unrestricted funds are income funds which are to be spent on the charity's general purpose.

Restricted funds comprise of

Donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Tangible fixed assets

Any Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at cost.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

Going Concern

The Trustees consider that that the charity remains viable for the year ahead

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021**

2. Donations

Donations	2021			2020	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
<i>General</i>					
Gifts, Donations and Offerings	23,314	13,437	11,440	48,191	38,983
Gift Aid Tax Refunds	3,812	1,553	3,160	8,525	161
Sale of Resources		-	260	260	431
Other Income				-	280
Restricted and specific gift				-	2,000
Conference income	-	-		-	200
	<u>27,126</u>	<u>14,990</u>	<u>14,860</u>	<u>56,976</u>	<u>42,055</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021

3. Charitable Activities

	2021			2020	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
Pastoral Support charges/Salaries	21,403	10,500	430	32,333	33,063
Gifts Donations and Tithes (note 12)	7,447	1,264	2,118	10,829	12,701
Insurance	-	-	180	180	667
Room Hire	-	-	-	-	1,921
Honorariums and gifts	-	-	1,300	1,300	1,225
Travel and accommodation expenses	-	20	259	279	681
Literature costs	-	-	538	538	420
Food and Hospitality	-	-	21	21	893
Conference venue costs	-	-	-	-	251
Conference travel and accommodation	-	-	(91)	(91)	241
Support costs (note 4)	3,306	3,503	4,252	11,061	13,697
	<u>32,156</u>	<u>15,287</u>	<u>9,007</u>	<u>56,450</u>	<u>65,760</u>

4. Support Costs

	2021			2020	
	Extreme Prophetic £	Webchurch £	Main project £	Total £	Total £
IT & Computer costs	273	205	761	1,239	1,232
General Office expenses	1,200	1,239	1,500	3,939	5,066
Bank and Card costs	288	361	285	934	844
Telephone & Postage	421	1,066	664	2,151	3,436
Printing and Stationery	588	118	483	1,189	755
Governance costs	500	500	462	1,462	1,700
Miscellaneous	36	14	97	147	664
	<u>3,306</u>	<u>3,503</u>	<u>4,252</u>	<u>11,061</u>	<u>13,697</u>

Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021

	2021	2020
	£	£
5. Governance costs		
Independent Examination	500	500
less overprovision previous year	(250)	-
Current year Statutory accounts and payroll preparation	1,100	1,100
Trustees Insurance	112	-
Prior year accrual shortfall	-	100
	<u>1,462</u>	<u>1,700</u>

6. Net movement in funds for the year

The net movement in funds for the year is stated after charging:

Independent Examination	500	500
-------------------------	-----	-----

7. Staff Costs

Remuneration was paid to the minority of the trustees in the year

No employees were paid £60,000 or more

	2021	2020
	£	£
Salary Costs	29,760	29,760
Pension Costs	1,488	1,488
Casual Salaries	1,085	1,815
	<u>32,333</u>	<u>33,063</u>

The average weekly number of staff employed by the charity during the year was as follows:

1	1
---	---

8. Debtors

Gift Aid Tax Refunds

	2021	2020
	£	£
Gift Aid Tax Refunds	8,127	8,767
	<u>8,127</u>	<u>8,767</u>

9. Bank and Cash

Bank Accounts

	2021	2020
	£	£
Bank Accounts	124,129	122,936
	<u>124,129</u>	<u>122,936</u>

10. Creditors amounts falling due within 1 year

Sundry Creditors

Inland Revenue

Accruals

	2021	2020
	£	£
Sundry Creditors	200	350
Inland Revenue	1,470	1,496
Accruals	1,600	1,850
	<u>3,270</u>	<u>3,696</u>

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021**

11. Fund Movements

	Fund Balances carried forward as at 31 March 2020 £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward as at 31 March 2021 £
Restricted				
Extreme Prophetic	36,922	27,133	(32,156)	31,899
Webchurch	36,421	14,999	(15,287)	36,133
	<u>73,343</u>	<u>42,132</u>	<u>(47,443)</u>	<u>68,032</u>
Designated	<u>35,000</u>	-	-	<u>35,000</u>
Unrestricted	<u>20,582</u>	<u>14,879</u>	<u>(9,007)</u>	<u>26,454</u>
Total Funds	<u>128,925</u>	<u>57,011</u>	<u>(56,450)</u>	<u>129,486</u>

12. Details of Gifts & Donations £1000 and over

	2021 £	2020 £
Angel Foundation (GOD TV)	1,200	1,200
Teen Challenge	700	1,200
Torbay Street Pastors	600	1,200
XP Media	4,030	2,350

13 Related Party Transactions

The constitution allows Trustees to have employment contracts providing that those with employment contracts do not form a majority of the Trustees.

The following Trustees receive a salary from the charity

	Gross	Pension	Reimbursed Travel Expenses
C Moody	£29,760	£1,488	£268
A Hardy (casual work payments)	£1,085	-	

Expenses

Any expenses paid for mileage were made at the Inland Revenue rate (45p per mile)

Sue Brookes was reimbursed £1,100 for compiling the trust payroll requirements and composing the annual Statutory accounts to Charity Commission Statement of Recommended practice requirements in readiness for statutory independent examination.

**Christian Services Association (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2021**

14 Previous years accounts

	Notes	Restricted Funds £	2020 Unrestricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds				
Donations	2	31,083	10,972	42,055
Investments		32	71	103
Total Income		<u>31,115</u>	<u>11,043</u>	<u>42,158</u>
Expenditure				
Charitable Activities	3	49,589	16,171	65,760
Total Expenditure		<u>49,589</u>	<u>16,171</u>	<u>65,760</u>
Net Income/(Expenditure) & movement of funds		(18,474)	(5,128)	(23,602)
		<u>(18,474)</u>	<u>(5,128)</u>	<u>(23,602)</u>
Reconciliation of funds:				
Fund balances at 1 April 2019		91,817	60,710	152,527
Fund balances at 31 March 2020		<u>73,343</u>	<u>55,582</u>	<u>128,925</u>