

Christian Services Association (UK)

FINANCIAL STATEMENTS

for the year ended 31 March 2021

Christian Services Association (UK)

INDEX

	Page number
Charity Information	1
Trustees Report	2 to 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

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 October 2020

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 2021

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

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

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 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

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 2021

Statement of Trustees responsibilities

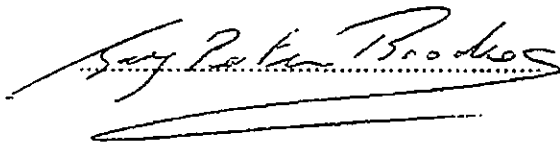
The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (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.



Gary Peter Brookes FCA

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 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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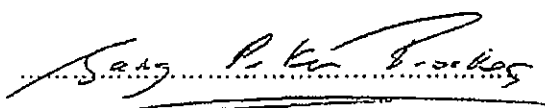
* = See detailed comparatives for 2020 page 14

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		132,756	132,621
 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

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

	2021	2020
	£	£
9. Bank and Cash		
Bank Accounts	124,129	122,936
	<u>124,129</u>	<u>122,936</u>

	2021	2020
	£	£
10. Creditors amounts falling due within 1 year		
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>-</u>	<u>-</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>