

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.

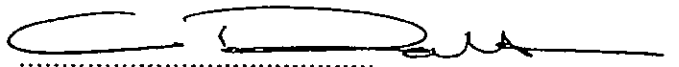
Independent Examiners Statement

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	123,228	124,129
Total		137,066	132,756
Creditors : Amounts falling due	10	3,484	3,270
Within one year			
Net Current Assets		133,582	129,486
Total Net Assets		<u>133,582</u>	<u>129,486</u>
Capital			
Restricted Funds	11	67,028	68,032
Unrestricted Funds		31,554	26,454
Designated Funds		35,000	35,000
Total		<u>133,582</u>	<u>129,486</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 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

	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
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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

	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
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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>