

**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)**

## **Trustees' Annual Report for year to 31 March 2024**

### **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 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)**

## **Trustees' Annual Report for year to 31 March 2024**

### **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 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 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 2024**

**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 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').

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.

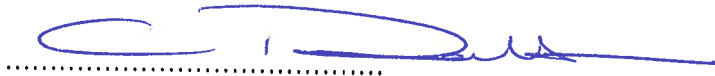
#### Independent Examiners Statement

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 ..... 12/12/2024 .....

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

|  | Notes | Restricted<br>Funds<br>£ | 2024<br>Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£<br>Restated |
|--|-------|--------------------------|------------------------------------|---------------------|---|
| <b>Incoming Resources</b>                      |       |                          |                                    |                     |   |
| <b>Incoming Resources from generated funds</b> |       |                          |                                    |                     |   |
| Donations                                      | 2     | 37,762                   | 17,120                             | 54,882              | 55,949                                  |
| Investments                                    |       | 530                      | 624                                | 1,154               | 209                                     |
| <b>Total Income</b>                            |       | <u>38,292</u>            | <u>17,744</u>                      | <u>56,036</u>       | <u>56,158</u>                           |
| <b>Expenditure</b>                             |       |                          |                                    |                     |   |
| Charitable Activities                          | 3     | 47,145                   | 11,657                             | 58,802              | 60,726                                  |
| <b>Total Expenditure</b>                       |       | <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>                          |
| <b>Reconciliation of funds:</b>                |       |                          |                                    |                     |   |
| 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)*



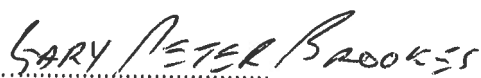
**Christian Services Association ( UK)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

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

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

  
.....

signature

Trustee   
.....

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<br>Prophetic | Webchurch     | Main<br>project | Total         | Total<br>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**

|                                       | <b>2024</b>                        |                        |                               | <b>2023</b>        |                    |
|---------------------------------------|------------------------------------|------------------------|-------------------------------|--------------------|--------------------|
|                                       | <b>Extreme<br/>Prophetic<br/>£</b> | <b>Webchurch<br/>£</b> | <b>Main<br/>project<br/>£</b> | <b>Total<br/>£</b> | <b>Total<br/>£</b> |
| 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**

|                         | <b>2024</b>                        |                        |                               | <b>2023</b>        |                    |
|-------------------------|------------------------------------|------------------------|-------------------------------|--------------------|--------------------|
|                         | <b>Extreme<br/>Prophetic<br/>£</b> | <b>Webchurch<br/>£</b> | <b>Main<br/>project<br/>£</b> | <b>Total<br/>£</b> | <b>Total<br/>£</b> |
| 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**

| <b>5. Governance costs</b>                              | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
|   | <b>£</b>     | <b>£</b>     |
| 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**

|   | <b>2024</b> | <b>2023</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Remuneration was paid to the minority of the trustees in the year |             |             |
| No employees were paid £60,000 or more                            |             |             |

|                 |               |               |
|-----------------|---------------|---------------|
| 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**

|  | <b>2024</b>  | <b>2023</b>   |
|--|--------------|---------------|
|  | <b>£</b>     | <b>£</b>      |
| Gift Aid Tax Refunds, ( cp 2023 Restated ) | 8,736        | 15,791        |
|  | <u>8,736</u> | <u>15,791</u> |

**9. Bank and Cash**

|               | <b>2024</b>    | <b>2023</b>    |
|---------------|----------------|----------------|
|               | <b>£</b>       | <b>£</b>       |
| Bank Accounts | 121,666        | 116,512        |
|               | <u>121,666</u> | <u>116,512</u> |

**10. Creditors amounts falling due within 1 year**

|                 | <b>2024</b>  | <b>2023</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Inland Revenue  | 1,683        | 1,794        |
| Fees in advance | 950          | -            |
| Accruals        | 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**

|                     | <b>Fund<br/>Balances<br/>carried<br/>forward<br/>as at 31<br/>March 2023<br/>£</b> | <b>Incoming<br/>Resources<br/>£</b> | <b>Outgoing<br/>Resources<br/>£</b> | <b>Fund<br/>Balances<br/>carried<br/>forward<br/>as at 31<br/>March 2024<br/>£</b> |
|---------------------|--|-------------------------------------|-------------------------------------|--|
| <b>Restricted</b>   |  |                                     |                                     |  |
| 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>  |
| <b>Designated</b>   | <u>35,000</u>  | <u>-</u>                            | <u>-</u>                            | <u>35,000</u>  |
| <b>Unrestricted</b> | <u>37,343</u>  | <u>17,744</u>                       | <u>(11,657)</u>                     | <u>43,430</u>  |
| <b>Total Funds</b>  | <u>129,014</u>   | <u>56,036</u>                       | <u>(58,802)</u>                     | <u>126,248</u>   |

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

|                            | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------|-------------------|-------------------|
| 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

|                                    | <b>Gross</b> | <b>Pension</b> | <b>Reimbursed<br/>Travel Expenses</b> |
|------------------------------------|--------------|----------------|---------------------------------------|
| C Moody                            | £35,000      | £1,488         | £54                                   |
| A Hardy ( casual work<br>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    |
|  |       | £                | £                  | £              |
| <b>Incoming Resources</b>                                |       |                  |                    |                |
| <b>Incoming Resources from generated funds</b>           |       |                  |                    |                |
| Donations  | 2     | 42,495           | 13,454             | 55,949         |
| Investments  |       | 103              | 106                | 209            |
| <b>Total Income</b>                                      |       | <u>42,598</u>    | <u>13,560</u>      | <u>56,158</u>  |
| <b>Expenditure</b>                                       |       |                  |                    |                |
| <b>Charitable Activities</b>                             | 3     | 52,955           | 7,771              | 60,726         |
| <b>Total Expenditure</b>                                 |       | <u>52,955</u>    | <u>7,771</u>       | <u>60,726</u>  |
| <b>Net ( Expenditure)/Income &amp; movement of funds</b> |       | (10,357)         | 5,789              | (4,568)        |
|  |       | <u>(10,357)</u>  | <u>5,789</u>       | <u>(4,568)</u> |
| <b>Reconciliation of funds:</b>                          |       |                  |                    |                |
| 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> |