

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)

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
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

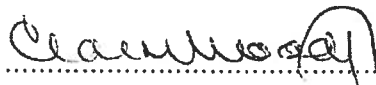
The Trustees are required under the Charity Acts to prepare financial statements for each financial year that give a true and fair view of the affairs of the Trust for that period. In preparing those financial statements the trustees are required to:

- (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.


.....

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		112,877	130,481
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



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

	2025			2024	
Donations	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

			2024	
	Notes	Restricted Funds	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>