

# CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD

England & Wales · Charity number 1117490

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** 05874811

**Registered** 2007-01-05

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

## Contact

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**Address** Creation Ministries International  
15 Station Street  
Whetstone  
Leicester  
LE8 6JS

**Phone** 01162848999

**Email** [uk@creation.com](mailto:uk@creation.com)

**Website** [creation.com](http://creation.com)

## Activities

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**Objects:** TO PREACH AND PROCLAIM THE GOSPEL OF JESUS CHRIST. TO SUPPORT AND PROMOTE THE FACT THAT GENESIS IS A LITERAL, HISTORICAL ACCOUNT OF ORIGINS, INVOLVING A CREATION OF ALL THINGS IN SIX EARTH ROTATION DAYS, A GLOBE-COVERING FLOOD, AND A YOUNG EARTH AND UNIVERSE. TO SUPPORT CHRISTIANS IN THEIR FAITH, AND ENCOURAGE THEM TO WIN OTHERS TO CHRIST, BY TEACHING AND PREACHING AND PROMOTION, PUBLICATION, SALE AND DISTRIBUTION OF SOUND LITERATURE AND AUDIO -VISUAL MATERIAL ON CREATION AND RELATED AREAS.

**Activities:** The objective of the charity is to preach and proclaim the gospel of Jesus Christ and to support and promote the fact that Genesis is fact. This is undertaken through teaching, preaching and the sale and distributions of literature.

## Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** BRITAIN AND EUROPE
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£367,582	£363,426	-	-
2024-06-30	£353,298	£360,633	-	-
2023-06-30	£539,245	£399,245	£453,213	8
2022-06-30	£370,292	£361,977	-	-
2021-06-30	£368,987	£331,959	-	-

## Trustees

Name	Role	Appointed
Alan Beber		2024-03-19
Dr DONALD JAMES BATTEN		
Frans Gunnink		2020-10-29
Gareth Thomas		2024-07-12
RICHARD FANGRAD		

**CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD**

England & Wales - Charity number 1117490

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# Accounts

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**REGISTERED COMPANY NUMBER: 05874811 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117490**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

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FOR THE YEAR ENDED 30 JUNE 2025**

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**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are: to preach and proclaim the Gospel of Jesus Christ; to support and promote the fact that Genesis is a literal, historical account of origins (involving the creation of all things in six solar days, a globe-covering flood, and an age of ca. 6,000 years for Earth and the universe as a whole); to support Christians in their faith and encourage them to win others to Christ. We aim to do this in two main ways: 1) through teaching and lecturing, 2) through the promotion, publication, sale, and distribution of books, magazines, and audio-visual materials, and 3) through our website and social media presence, promoting resources on creation/apologetics issues.

**Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

CMI exists to provide the following services:

- Conduct speaking ministry - talks, public lectures, both live and online;
- Produce 'Creation magazine' (distributed to >110 countries) and the in-depth 'Journal of Creation';
- Send out monthly Creation Update letters to subscribers (eight times/year);
- Publish and distribute books, audio-visual, and other resources;
- Host a dynamic and daily-changing website (creation.com) with >13,000 cross-referenced articles (including over 3,000 articles in 50 languages other than English), and hundreds of videos, podcasts, and audio clips.

In CMI, we consider that the main groups that benefit from our charitable activities are:

- Christians and the general public;
- Churches and Christian groups;
- Students at schools and universities.

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

**STAFF UPDATE**

- We currently have seven staff on the pay roll: 2 full time & 5 at various levels of part time (5.1 full time equivalents). Our part time salaried speaker and our Finance Manager both work mostly from home.
- In addition to three employees who get involved in speaking events, we have two associate speakers (one in England, one in Northern Ireland). A non-salaried web assistant works from home, a former part-time finance person contributes occasionally to the work of finance on a voluntary basis, and several trusted volunteers help to represent CMI at events UK-wide.

**ADMIN & FINANCE**

- CMI benefited from one legacy this financial year totalling £4,742.
- Sales of £114k are the same as last year. There was a lack of new books from within the ministry this year. Imports of books from the USA continue to be by sea freight in order to reduce our costs.
- Donations, excluding legacies, have increased by 3%. Donations for the social media project were estimate £17,100. This was paid to our sister organisation CMI Australia in May 2025.

**MAGAZINES & MAIL SHOTS**

- **Creation magazine.** Our subscription rate remains at about the same as the previous year, currently at 2,500. Globally, there are about 25,000 subscribers. Digital subscriptions (either print-plus-digital or digital-only) continue as a year ago, at 30% of the whole for the UK and other European countries (but 63% of the total globally). The latter is because most other CMI offices have moved over to only offering digital+print subscriptions.
- **Journal of Creation.** This has been digital only since April 2020. From 400 subscriptions at that time, there has been a slow dec line; we currently have a little over 250 subscribers.
- **Infobytes.** Every fortnight, an e-mail letter with about six bite-sized, colourfully-presented creation-related stories are shared, with links to longer articles, podcasts, or resources on our website. These help generated orders and some new customers.
- **E-mail shots promoting webinars**

**PUBLIC EVENTS**

While printed magazine and journals are in less demand, we continue to be encouraged by the number of invitations from churches who wish to host a CMI speaker, including across continental Europe:

- **Breakdown by country/region:** Our staff (or volunteers) were involved in a total of **120 live events**: England (66), Scotland (1), Wales (14), Northern Ireland (5), Republic of Ireland (4), France (7), Finland (4), Switzerland (11), Hungary (5), Portugal (3). Also New Zealand (1).5 of these events were CMI exhibits at conferences/exhibitions (totalling 3 1/2 weeks).
- **CMI speakers spoke at the following events** (sometimes pairing up at events): Philip Bell (67), Lucien Tuinstra (43), Andrew Sibley (6), Philip Robinson (6), Thomas Fretwell (1). Thomas did much less this year as he was completing his Ph.D.
- **Guest speakers:** Dr Ron & Julie Neller from Australia (9), Prof Stuart Burgess (2).
- **Type of events:** As well as churches, there were youth events (3), youth camps (2; one in Portugal), events at an old folk's home (2), a prison, an outreach to almost 50 men in a country pub, and street preaching (Phil R, in Hungary).
- **Online webinars:** We ran 6 of these with guest speakers, averaging 123 connections.
- **Radio Interviews:** Lucien Tuinstra gave an interview on Life FM in Cork. Philip Bell gave a 2-hour podcast interview with Christian commentator Nathan Anderson in Northern Ireland.

**WRITING**

- **Creation magazine:** 13 articles + 10 Focus items: Lucien Tuinstra (5 + 8), Philip Bell (4 + 2), Andrew Sibley (3), Phil Robinson (1).
  - **Journal of Creation:** 6 articles: Andrew Sibley (3), Lucien Tuinstra (2), Philip Bell (1).
  - **Creation.com website:** 26 articles in total, 17 authored by Lucien, Andrew, and Philip Bell.
  - **Creation Update:** These continue at 8 times/year, with CreationExtra sent out quarterly with Creation magazine. Compiled in house and the lead article were written by: Philip Bell (3), Lucien Tuinstra (2), Andrew Sibley (1), and CMI writers globally (6).
  - **Books.**
    - **The Jurassic Coast of England** by Andrew Sibley. Almost ready to send to the printers.
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**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

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- **Revealing Admissions on Origins: What the experts say about evolution, science, faith and more** by Philip Bell. The new title for 'From the Horse's Mouth'. Checking the finished copy.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Regarding our General Fund unsolicited donations are still our principal source of charitable income; secondarily, the profits from the sale of literature. Our aim has always been to fund staff salaries through the donations and this has been met year on year. In past years, any surplus has been made available to support our itinerant speaking ministry in the UK and overseas.

##### **Financial position**

Total income for the year amounted to £367,582 (2024: £353,298), all of which was unrestricted.

Total expenditure for the year was £363,426 (2024: £360,633), all of which was unrestricted.

Total funds at 30th June 2025 were £450,034 (2024: £445,878), all of which were unrestricted.

##### **Reserves policy**

Reserves are held at a sufficient level to easily meet three month's payroll costs of the charity at any one time. Reserve funds of the charity are held in separate deposit accounts. It is not the policy of the charity to invest donors' money in high-risk funds.

#### **FUTURE PLANS**

- **Conferences.** A Leicester Creation Conference is scheduled for 4 October (6 speakers).
- **Foreign Trips.** Ministry events are already scheduled for: PORTUGAL (Lucien Tuinstra, in July), SOUTH AFRICA (Philip Bell, in September) and ITALY (Philip Bell, in October).
- **Staff appointments.** We are open to appointing another full-time speaker/admin person if the right person comes along (we are not actively seeking someone).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

There are six trustees and the aim has been for the make-up of these people to reflect a diversity of skills and experience, specifically (though not exclusively) as this relates to the work of a Christian ministry organisation. Currently, two of the trustees work for Creation ministry organisations overseas (one in Canada with a background in electronics and satellite systems; the other in Australia who was formerly a professional botanist); two have a strong financial background; one was an IT data-base expert and one is an IT professional. All are committed evangelical Christians who agree wholeheartedly with the Statement of Faith and aims of the charity. Future personnel will be recruited accordingly, taking into account any perceived lack in the group's pooled experience; ideally, persons with a proven pedigree of commitment to our ministry and/or commended to the Board.

##### **Induction and training of new trustees**

Trustees are inducted formally by the Board and made familiar with the guidelines of the Charities Commission for trustees - both lawful requirements and the need to act in the best interests of Creation Ministries International. They are encouraged to find out about the requirement of charities to demonstrate public benefit, managing money (where necessary); the supervision and management of staff and volunteers, health and safety and equal opportunities; the management of resources and equipment belonging to the charity. Those who have no prior experience as a trustee are made aware of their liabilities and encouraged to look into the possible risks associated with being a charity trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05874811 (England and Wales)

##### **Registered Charity number**

1117490

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Registered office**

15 Station Street  
Whetstone  
Leicester  
Leicestershire  
LE8 6JS

**Trustees**

M Foster (deceased 23 May 2024)  
D R Gradon  
F Gunnink  
R Fangrad  
Dr D J Batten  
A Beber (appointed 19 March 2024)  
G Thomas (appointed 12 July 2024)

**Company Secretary**

P B Bell

**Independent Examiner**

Sarah Alexander FCCA FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 11/11/2025 ..... and signed on its behalf by:



.....  
P B Bell - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

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**Independent examiner's report to the trustees of Creation Ministries International (UK/Europe) Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Sarah Alexander FCCA FCA

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

Date: .....

8 January 2026

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	237,883	-	237,883	229,015
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	4	119,979	-	119,979	113,658
Investment income	3	9,720	-	9,720	9,375
Other income	5	-	-	-	1,250
<b>Total</b>		<u>367,582</u>	<u>-</u>	<u>367,582</u>	<u>353,298</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	5,187	-	5,187	9,430
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	7	358,239	-	358,239	351,203
<b>Total</b>		<u>363,426</u>	<u>-</u>	<u>363,426</u>	<u>360,633</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,156	-	4,156	(7,335)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		445,878	-	445,878	453,213
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>450,034</u>	<u>-</u>	<u>450,034</u>	<u>445,878</u>

The notes form part of these financial statements

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD (REGISTERED NUMBER: 05874811)**

**BALANCE SHEET  
30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,739	-	1,739	3,489
<b>CURRENT ASSETS</b>					
Stocks	13	75,784	-	75,784	84,247
Debtors	14	23,349	-	23,349	13,971
Cash at bank and in hand		358,701	-	358,701	366,320
		<u>457,834</u>	<u>-</u>	<u>457,834</u>	<u>463,538</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(9,539)	-	(9,539)	(21,249)
<b>NET CURRENT ASSETS</b>		<u>448,295</u>	<u>-</u>	<u>448,295</u>	<u>442,289</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>450,034</u>	<u>-</u>	<u>450,034</u>	<u>445,878</u>
<b>NET ASSETS</b>		<u>450,034</u>	<u>-</u>	<u>450,034</u>	<u>445,878</u>
<b>FUNDS</b>	16				
Unrestricted funds				450,034	445,878
<b>TOTAL FUNDS</b>				<u>450,034</u>	<u>445,878</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....11/11/2025..... and were signed on its behalf by:

*D R Gradon*

.....  
D R Gradon - Trustee

The notes form part of these financial statements

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>(12,362)</b>	(7,549)
Interest paid		<b>(4,977)</b>	(5,480)
Net cash used in operating activities		<b>(17,339)</b>	(13,029)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(461)
Sale of tangible fixed assets		-	1,250
Interest received		<b>9,720</b>	9,375
Net cash provided by investing activities		<b>9,720</b>	10,164
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>(7,619)</b>	(2,865)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>366,320</b>	369,185
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>358,701</b>	366,320

The notes form part of these financial statements

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>4,156</b>	<b>(7,335)</b>
<b>Adjustments for:</b>		
Depreciation charges	1,750	5,661
Profit on disposal of fixed assets	-	(1,250)
Interest received	(9,720)	(9,375)
Interest paid	4,977	5,480
Decrease/(increase) in stocks	8,463	(7,143)
Increase in debtors	(10,278)	(6,643)
(Decrease)/increase in creditors	(11,710)	13,056
<b>Net cash used in operations</b>	<b>(12,362)</b>	<b>(7,549)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/7/24 £	Cash flow £	At 30/6/25 £
<b>Net cash</b>			
Cash at bank and in hand	366,320	(7,619)	358,701
	<u>366,320</u>	<u>(7,619)</u>	<u>358,701</u>
<b>Total</b>	<b><u>366,320</u></b>	<b><u>(7,619)</u></b>	<b><u>358,701</u></b>

The notes form part of these financial statements

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Governance costs**

Governance costs comprise the costs of governance arrangements which relate to the general running of the charity.

**Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Assets with either an initial cost exceeding £200 or a useful economic life exceeding three years are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	<b>233,141</b>	227,015
Legacies	<b>4,742</b>	2,000
	<b><u>237,883</u></b>	<b><u>229,015</u></b>

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>9,720</b>	9,375
	<b><u>9,720</u></b>	<b><u>9,375</u></b>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Sales	Promotion, sale and distribution of religious literature	<b>114,475</b>	113,658
Conference fees	Promotion, sale and distribution of religious literature	<b>5,504</b>	-
		<b><u>119,979</u></b>	<b><u>113,658</u></b>

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**5. OTHER INCOME**

	<b>2025</b>	<b>2024</b>
	£	£
Gain on sale of tangible fixed assets	-	1,250
	<u>          </u>	<u>          </u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	<b>2025</b>	<b>2024</b>
	£	£
Van expenses	3,438	3,769
Depreciation	1,749	5,661
	<u>          </u>	<u>          </u>
	<b>5,187</b>	<b>9,430</b>
	<u>          </u>	<u>          </u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Promotion, sale and distribution of religious literature	354,499	3,740	358,239
	<u>          </u>	<u>          </u>	<u>          </u>

**8. SUPPORT COSTS**

	Governance costs £
Promotion, sale and distribution of religious literature	3,740
	<u>          </u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	£	£
Auditors' remuneration	-	2,300
Depreciation - owned assets	1,750	5,660
Surplus on disposal of fixed assets	-	(1,250)
	<u>          </u>	<u>          </u>

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

During the year ended 30th June 2025 expenses totalling £nil (2024: £79) were reimbursed to trustees.

**11. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	160,016	168,046
Social security costs	7,481	10,161
Other pension costs	6,380	7,923
	<b>173,877</b>	<b>186,130</b>
	<b>173,877</b>	<b>186,130</b>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable Activities	7	7
	<b>7</b>	<b>7</b>

No employees received emoluments in excess of £60,000.

The total value of employee benefits received by key management during the year was £40,110 (2024: £36,246).

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2024 and 30 June 2025	<b>7,038</b>	<b>19,100</b>	<b>28,253</b>	<b>54,391</b>
<b>DEPRECIATION</b>				
At 1 July 2024	<b>4,019</b>	<b>19,100</b>	<b>27,783</b>	<b>50,902</b>
Charge for year	<b>1,510</b>	-	<b>240</b>	<b>1,750</b>
At 30 June 2025	<b>5,529</b>	<b>19,100</b>	<b>28,023</b>	<b>52,652</b>
<b>NET BOOK VALUE</b>				
At 30 June 2025	<b>1,509</b>	-	<b>230</b>	<b>1,739</b>
At 30 June 2024	<b>3,019</b>	-	<b>470</b>	<b>3,489</b>

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. STOCKS**

	2025	2024
	£	£
Stock	<u>75,784</u>	<u>84,247</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	1,880	105
Gift aid to be reclaimed	11,371	8,763
VAT	9,459	1,678
Prepayments and accrued income	639	2,525
	<u>23,349</u>	<u>13,071</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	1,266	8,427
Social security and other taxes	1,965	1,853
Other creditors	385	347
CMI Australia	2,758	6,578
CMI USA	765	200
Accruals and deferred income	2,400	3,844
	<u>9,539</u>	<u>21,249</u>

**16. MOVEMENT IN FUNDS**

	At 1/7/24	Net movement in funds	At 30/6/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	445,878	4,156	450,034
	<u>445,878</u>	<u>4,156</u>	<u>450,034</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	367,582	(363,426)	4,156
	<u>367,582</u>	<u>(363,426)</u>	<u>4,156</u>

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1/7/23</b>	<b>Net movement in funds</b>	<b>At 30/6/24</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	453,213	(7,335)	445,878
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>453,213</u>	<u>(7,335)</u>	<u>445,878</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	353,298	(360,633)	(7,335)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>353,298</u>	<u>(360,633)</u>	<u>(7,335)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/7/23</b>	<b>Net movement in funds</b>	<b>At 30/6/25</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	453,213	(3,179)	450,034
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>453,213</u>	<u>(3,179)</u>	<u>450,034</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	720,880	(724,059)	(3,179)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>720,880</u>	<u>(724,059)</u>	<u>(3,179)</u>

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

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**17. RELATED PARTY DISCLOSURES**

The entity has a director in common with the company that provides payroll services. Transactions are on an arms length basis and totalled £1,190 for the year ended 30th June 2025 (2024: £628).

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	233,141	227,015
Legacies	4,742	2,000
	<u>237,883</u>	<u>229,015</u>
<b>Investment income</b>		
Deposit account interest	9,720	9,375
<b>Charitable activities</b>		
Sales	114,475	113,658
Conference fees	5,504	-
	<u>119,979</u>	<u>113,658</u>
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,250
	<u>-</u>	<u>1,250</u>
<b>Total incoming resources</b>	<b>367,582</b>	<b>353,298</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Van expenses	3,438	3,769
Depreciation of fixtures & fittings	1,510	1,510
Depreciation of motor vehicles	-	3,820
Depreciation of computer equipment	239	331
	<u>5,187</u>	<u>9,430</u>
<b>Charitable activities</b>		
Wages	160,016	168,046
Social security	7,481	10,161
Pensions	6,380	7,923
Office rent	10,960	11,051
Insurance	3,930	2,833
Light and heat	4,647	4,633
Telephone	707	1,660
Postage and stationery	22,364	21,324
Honoraria	1,271	1,718
Travel & Subsistence	12,063	7,236
Outreach	3,312	3,018
Newsletters	39,452	36,866
Purchases	59,516	150,801
Closing Stock	(75,784)	(84,247)
Opening stock	84,247	-
Conference costs	8,960	-
Carried forward	349,522	343,023

This page does not form part of the statutory financial statements

**CREATION MINISTRIES INTERNATIONAL  
(UK/EUROPE) LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	<b>349,522</b>	343,023
Bank charges	<b>4,977</b>	5,480
	<b>354,499</b>	348,503
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	-	2,300
Independent examiner fee	<b>2,550</b>	-
Accountancy fees	<b>1,190</b>	400
	<b>3,740</b>	2,700
Total resources expended	<b>363,426</b>	360,633
<b>Net income/(expenditure)</b>	<b>4,156</b>	<b>(7,335)</b>

This page does not form part of the statutory financial statements

**CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD**

England & Wales - Charity number 1117490

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# Accounts

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**REGISTERED COMPANY NUMBER: 05874811 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117490**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 30th June 2024**  
**for**  
**Creation Ministries International**  
**(UK/Europe) Ltd**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Creation Ministries International  
(UK/Europe) Ltd**

**Contents of the Financial Statements  
for the Year Ended 30th June 2024**

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**Report of the Trustees  
for the Year Ended 30th June 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are: to preach and proclaim the gospel of Jesus Christ; to support and promote the fact that Genesis is a literal, historical account of origins (involving the creation of all things in six solar days, a globe-covering flood, and an age of ca. 6,000 years for Earth and the universe as a whole); to support Christians in their faith and encourage them to win others to Christ. We aim to do this in three main ways: 1) through teaching and lecturing, 2) the promotion, publication, sale and distribution of books, magazines, and audio-visual materials, and 3) through our website and social media presence and promoting online resources on creation and related apologetics issues.

**Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

CMI exists to provide the following services:

- Conduct speaking ministry - talks, public lectures, both live and online;
- Produce 'Creation magazine' (distributed to >110 countries) and the in-depth 'Journal of Creation';
- Send out monthly Creation Update letters to subscribers;
- Publish and distribute books, DVDs and other resources;
- Host a dynamic and daily-changing website (creation.com) with >13,000 cross-referenced articles (including over 3,000 articles in 51 languages other than English), and hundreds of videos, podcasts, and audio clips.

In CMI, we consider that the main groups that benefit from our charitable activities are:

- Christians and the general public;
- Churches and Christian groups;
- Students at schools and universities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### STAFF UPDATE

- We currently have seven staff on the pay roll: 3 full time & 4 part time (3-days/week). Two staff left us during this financial year: A full time speaker (October) and our General Manager (March). We took on a Finance Manager in March (2 days/week) but our GM's other duties have been divided up between our administrative staff person (who is working extra days each month), the CEO, and a staff writer/speaker. This has meant the latter two have much less time for writing articles than previously.
- In addition to three employees who get involved in speaking events, we have two associate speakers (one in England, one in Northern Ireland). A non-salaried web assistant works from home and several voluntary staff faithfully represent CMI at events around the country.

#### ADMIN & FINANCE

- CMI benefited from two legacies this financial year totalling £2,000.
- Sales of £114k are 8.35% lower than last year, largely due to lower book sales of £10k. There was a lack of new books from within the ministry this year. Imports of books from the USA continue to be by sea freight in order to reduce our costs.
- Donations, excluding legacies, have decreased by 8.02%. Donations for the social media project were £5,400. These have been held on balance for the new fiscal year and will be transferred to our sister organisation CMI-Australia whose staff are driving the project.

#### MAGAZINES & MAIL SHOTS

- **Creation magazine.** Our subscription rate has dropped by about 5% slightly compared to the previous year, now at about 2,500 (and just 26,500 globally). Digital subscriptions (either print-plus-digital or digital-only) make up about 30% of the whole.
- **Journal of Creation.** This has been digital only since April 2020, subscriptions levelled off to about 400 subscribers for a year or so, but this has declined in the last year and now stands at only 300 subscribers. It has dropped steadily in all CMI offices; global subs stand at 2,030. In spite of the continuing high quality of articles and graphic design in both publications, an increasing number of people prefer online resources, including CMI's social media items.
- **Infobytes.** E-mail highlights of our recent web content (plus some classic articles and special offers on resources) are still sent fortnightly, helping to bring in orders and new customers.
- **E-mail shots promoting webinars** - successful in connecting with people of many nations.

#### PUBLIC EVENTS

While printed magazine and journals are in less demand, there is no shortage of invitations from churches wishing to host a CMI speaker. The increase in the requests from countries in mainland Europe, noted in last year's report, has continued.

- **Breakdown by country/region:** We were involved in a total of 111 events. 94 live speaking events: England (46), Scotland (4), Wales (8), Northern Ireland (9), Republic of Ireland (4), Switzerland (4), Italy (2), Poland (3), Germany (4), Hungary (5), Greece (5). 7 exhibition or volunteer events (totalling 4 weeks). 12 online speaking events.
- **CMI speakers spoke at the following events** (sometimes pairing up at events): Lucien Tuinstra (48), Philip Bell (44), Gavin Cox (15), Andrew Sibley (8), Philip Robinson (8). **Guest speakers:** Rod Walsh from Australia (1).
- **Type of events:** As well as churches: university students (Hungary; 1), youth camps (2), youth groups (3; one in Hungary), a Bible college (1).
- **Online webinars and webcasts:** We ran 11 webinars (CMI + 3 guest speakers), averaging 130 connections and a Saturday webcast with four speakers (November), >100 connections.
- **Radio Interviews:** There were two interviews with a Christian programme on Talk Radio Europe which streams to English-speaking people across Spain and two on Life FM in Cork.

#### WRITING

- **Creation magazine.** 17 articles: Lucien Tuinstra (5 + 4 Focus items), Gavin Cox (5), Andrew Sibley (4), Philip Bell (3 + 2 Focus items).
- **Journal of Creation.** 7 articles: Lucien Tuinstra (2), Andrew Sibley (2), Gavin Cox (2), Philip Bell (1).

**Report of the Trustees  
for the Year Ended 30th June 2024**

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- **Creation.com website.** 51 articles in total: Andrew Sibley (19), Lucien Tuinstra (10 + 1 co-authored with Phil Robinson), Philip Bell (10), Gavin Cox (6), Phil Robinson (3), Tommy Fretwell (1), other (1).
- **Newsletters:** From May, the Prayer News and Update (both quarterly) were replaced with Creation Extra (now 8 times/year). Creation Extra is still sent out with Creation magazine.
- **Books.**
  - **From the Horse's Mouth** (a compendium of quotations about origins). Philip Bell began writing this in early July and it is close to 90% complete.
  - **The Jurassic Coast of England.** Andrew Sibley is finalising the last round of edits.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Regarding our General Fund unsolicited donations are still our principal source of charitable income; secondarily, the profits from the sale of literature. Our aim has always been to fund staff salaries through the donations and this has been met year on year. In past years, any surplus has been made available to support our itinerant speaking ministry in the UK and overseas.

### **Financial position**

Total income for the year amounted to £353,298 (2023: £539,245), all of which was unrestricted.

Total expenditure for the year was £360,633 (2023: £399,245), all of which was unrestricted.

Total funds at 30th June 2024 were £445,878 (2023: £453,213), all of which were unrestricted.

### **Reserves policy**

Reserves are held at a sufficient level to meet three month's payroll costs of the charity at any one time. Reserve funds of the charity are held in separate deposit accounts. It is not the policy of the charity to invest donors' money in high-risk funds.

## **FUTURE PLANS**

- **Conferences.** Our next major conference is scheduled for 20-21 September 2024, in Leeds.
- **Foreign Trips.** Ministry events are already scheduled for: FRANCE (7 churches in Brittany, October), FINLAND (5 church events in Turku and Helsinki, November), NEW ZEALAND (a major conference and a church in Auckland, January), SWITZERLAND & GERMANY (March), HUNGARY (April), and PORTUGAL (June/July).
- **Webinars.** From September, we will continue these on a bimonthly basis.
- **Staff appointments.** We wish to find another full-time speaker/writer to join the team. If possible, also someone to fulfil and full-time admin role with managerial responsibilities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

There are six trustees and the aim has been for the make-up of these people to reflect a diversity of skills and experience, specifically (though not exclusively) as this relates to the work of a Christian ministry organisation. Currently, two of the trustees work for Creation ministry organisations overseas (one in Canada with a background in electronics and satellite systems; the other in Australia who was formerly a professional botanist); two have a strong financial background; one was an IT data-base expert and one is an IT professional. All are committed evangelical Christians who agree wholeheartedly with the Statement of Faith and aims of the charity. Future personnel will be recruited accordingly, taking into account any perceived lack in the group's pooled experience; ideally, persons with a proven pedigree of commitment to our ministry and/or commended to the Board.

**Creation Ministries International  
(UK/Europe) Ltd**

**Report of the Trustees  
for the Year Ended 30th June 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Trustees are inducted formally by the Board and made familiar with the guidelines of the Charities Commission for trustees - both lawful requirements and the need to act in the best interests of Creation Ministries International. They are encouraged to find out about the requirement of charities to demonstrate public benefit, managing money (where necessary); the supervision and management of staff and volunteers, health and safety and equal opportunities; the management of resources and equipment belonging to the charity. Those who have no prior experience as a trustee are made aware of their liabilities and encouraged to look into the possible risks associated with being a charity trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05874811 (England and Wales)

**Registered Charity number**

1117490

**Registered office**

15 Station Street  
Whetstone  
Leicestershire  
LE8 6JS

**Trustees**

Dr D Batten  
A Beber (appointed 19.3.24)  
R Fangrad  
M J Foster (resigned 23.5.24)  
D R Gradon  
F Gunnink  
D R Moore-Crispin (resigned 16.1.24)  
G Thomas (appointed 12.7.24)

**Company Secretary**

P B Bell

**Senior Statutory Auditor**

Paul Wright FCA DChA

**Auditors**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Creation Ministries International (UK/Europe) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Report of the Trustees  
for the Year Ended 30th June 2024

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....7th November'24..... and signed on its behalf by:



.....  
P B Bell - Secretary

### **Opinion**

We have audited the financial statements of Creation Ministries International (UK/Europe) Ltd (the 'charitable company') for the year ended 30th June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- enquiry of entity's staff to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- 

auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 7/1/24.....

**Creation Ministries International  
(UK/Europe) Ltd**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30th June 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	229,015	-	229,015	402,789
<b>Charitable activities</b>	4				
Promotion, sale and distribution of religious literature		113,658	-	113,658	131,921
Investment income	3	9,375	-	9,375	4,535
Other income	5	1,250	-	1,250	-
<b>Total</b>		<u>353,298</u>	<u>-</u>	<u>353,298</u>	<u>539,245</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	9,430	-	9,430	7,773
<b>Charitable activities</b>	7				
Promotion, sale and distribution of religious literature		351,203	-	351,203	391,472
<b>Total</b>		<u>360,633</u>	<u>-</u>	<u>360,633</u>	<u>399,245</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,335)	-	(7,335)	140,000
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		453,213	-	453,213	313,213
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>445,878</u>	<u>-</u>	<u>445,878</u>	<u>453,213</u>

The notes form part of these financial statements

Creation Ministries International  
(UK/Europe) Ltd (Registered number: 05874811)

Balance Sheet  
30th June 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	3,489	-	3,489	8,689
<b>CURRENT ASSETS</b>					
Stocks	13	84,247	-	84,247	77,104
Debtors	14	13,071	-	13,071	6,428
Cash at bank and in hand		366,320	-	366,320	369,185
		<u>463,638</u>	-	<u>463,638</u>	<u>452,717</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(21,249)	-	(21,249)	(8,193)
<b>NET CURRENT ASSETS</b>		<u>442,389</u>	-	<u>442,389</u>	<u>444,524</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>445,878</u>	-	<u>445,878</u>	<u>453,213</u>
<b>NET ASSETS</b>		<u>445,878</u>	-	<u>445,878</u>	<u>453,213</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>445,878</u>	<u>453,213</u>
<b>TOTAL FUNDS</b>				<u>445,878</u>	<u>453,213</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~7th November 2024~~ and were signed on its behalf by:



.....  
D R Gradon - Trustee

**Creation Ministries International  
(UK/Europe) Ltd**

**Cash Flow Statement  
for the Year Ended 30th June 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(7,549)	145,642
Interest paid		(5,480)	(7,845)
Net cash (used in)/provided by operating activities		<u>(13,029)</u>	<u>137,797</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(461)	(6,039)
Sale of tangible fixed assets		1,250	-
Interest received		9,375	4,535
Net cash provided by/(used in) investing activities		<u>10,164</u>	<u>(1,504)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>369,185</u>	<u>232,892</u>
Cash and cash equivalents at the end of the reporting period		<u><u>366,320</u></u>	<u><u>369,185</u></u>

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 30th June 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,335)	140,000
Adjustments for:		
Depreciation charges	5,661	5,930
Profit on disposal of fixed assets	(1,250)	-
Interest received	(9,375)	(4,535)
Interest paid	5,480	7,845
Increase in stocks	(7,143)	(4,262)
(Increase)/decrease in debtors	(6,643)	2,282
Increase/(decrease) in creditors	13,056	(1,618)
<b>Net cash (used in)/provided by operations</b>	<u>(7,549)</u>	<u>145,642</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.23 £	Cash flow £	At 30.6.24 £
<b>Net cash</b>			
Cash at bank and in hand	369,185	(2,865)	366,320
	<u>369,185</u>	<u>(2,865)</u>	<u>366,320</u>
<b>Total</b>	<u>369,185</u>	<u>(2,865)</u>	<u>366,320</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Governance costs

Governance costs comprise the costs of governance arrangements which relate to the general running of the charity.

### Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Assets with either an initial cost exceeding £200 or a useful economic life exceeding three years are capitalised.

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	227,015	246,806
Legacies	2,000	155,983
	<u>229,015</u>	<u>402,789</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	9,375	4,535
	<u>9,375</u>	<u>4,535</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Sales	113,658	124,014
Conference fees	-	7,907
	<u>113,658</u>	<u>131,921</u>

5. OTHER INCOME

	2024	2023
	£	£
Gain on sale of tangible fixed assets	1,250	-
	<u>1,250</u>	<u>-</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Van expenses	3,769	1,844
Depreciation	5,661	5,929
	<u>9,430</u>	<u>7,773</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Promotion, sale and distribution of religious literature	<u>348,503</u>	<u>2,700</u>	<u>351,203</u>

8. SUPPORT COSTS

	Governance costs £
Promotion, sale and distribution of religious literature	<u>2,700</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	2,300	2,200
Depreciation - owned assets	5,660	5,930
Surplus on disposal of fixed assets	<u>(1,250)</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2024 nor for the year ended 30th June 2023.

**10. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

During the year ended 30th June 2024 expenses totalling £79 (2023: £nil) were reimbursed to one trustee for travel expenses.

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	168,046	189,426
Social security costs	10,161	11,485
Other pension costs	7,923	9,471
	<u>186,130</u>	<u>210,382</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Charitable Activities	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

The total value of employee benefits received by key management during the year was £36,246 (2023: £34,588).

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st July 2023	7,038	19,100	28,276	54,414
Additions	-	-	460	460
Disposals	-	-	(483)	(483)
	<u>7,038</u>	<u>19,100</u>	<u>28,253</u>	<u>54,391</u>
<b>DEPRECIATION</b>				
At 1st July 2023	2,509	15,280	27,936	45,725
Charge for year	1,510	3,820	330	5,660
Eliminated on disposal	-	-	(483)	(483)
	<u>4,019</u>	<u>19,100</u>	<u>27,783</u>	<u>50,902</u>
<b>NET BOOK VALUE</b>				
At 30th June 2024	<u>3,019</u>	<u>-</u>	<u>470</u>	<u>3,489</u>
At 30th June 2023	<u>4,529</u>	<u>3,820</u>	<u>340</u>	<u>8,689</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th June 2024

13. STOCKS

	2024	2023
	£	£
Stock	84,247	77,104

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	105	1,422
Gift aid to be reclaimed	8,763	3,407
VAT	1,678	1,599
Prepayments and accrued income	2,525	-
	13,071	6,428

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	8,427	1,155
Social security and other taxes	1,853	2,639
Other creditors	347	-
CMI Australia	6,578	-
CMI USA	200	199
Accruals and deferred income	3,844	4,200
	21,249	8,193

16. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	453,213	(7,335)	445,878
<b>TOTAL FUNDS</b>	<b>453,213</b>	<b>(7,335)</b>	<b>445,878</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	353,298	(360,633)	(7,335)
<b>TOTAL FUNDS</b>	<b>353,298</b>	<b>(360,633)</b>	<b>(7,335)</b>

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	313,213	140,000	453,213
<b>TOTAL FUNDS</b>	<u>313,213</u>	<u>140,000</u>	<u>453,213</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	539,245	(399,245)	140,000
<b>TOTAL FUNDS</b>	<u>539,245</u>	<u>(399,245)</u>	<u>140,000</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	313,213	132,665	445,878
<b>TOTAL FUNDS</b>	<u>313,213</u>	<u>132,665</u>	<u>445,878</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	892,543	(759,878)	132,665
<b>TOTAL FUNDS</b>	<u>892,543</u>	<u>(759,878)</u>	<u>132,665</u>

**17. RELATED PARTY DISCLOSURES**

The entity has a director in common with the company that provides payroll services. Transactions are on an arms length basis and totalled £628 for the year ended 30th June 2024.

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2024**

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	427,270	445,891
Closing Stock	(84,247)	(77,104)
Conference costs	-	12,640
Bank charges	5,480	7,845
	<u>348,503</u>	<u>389,272</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	2,300	2,200
Accountancy and legal fees	400	-
	<u>2,700</u>	<u>2,200</u>
Total resources expended	<u>360,633</u>	<u>399,245</u>
Net (expenditure)/income	<u>(7,335)</u>	<u>140,000</u>

This page does not form part of the statutory financial statements

**CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD**

England & Wales - Charity number 1117490

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# Accounts

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**REGISTERED COMPANY NUMBER: 05874811 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117490**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 30th June 2023**  
**for**  
**Creation Ministries International**  
**(UK/Europe) Ltd**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Creation Ministries International  
(UK/Europe) Ltd**

**Contents of the Financial Statements  
for the Year Ended 30th June 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are: to preach and proclaim the gospel of Jesus Christ; to support and promote the fact that Genesis is a literal, historical account of origins (involving the creation of all things in six solar days, a globe-covering flood, and an age of ca. 6,000 years for Earth and universe); to support Christians in their faith and encourage them to win others to Christ. We aim to do this in two main ways: 1) through teaching and lecturing, and 2) the promotion, publication, sale and distribution of books, magazines, audio-visual materials, and online resources on creation and related apologetics issues.

### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

CMI exists to provide the following services:

- Conduct speaking ministry - talks, public lectures etc.
- Produce 'Creation magazine' (distributed to >110 countries) and the in-depth 'Journal of Creation';
- Send out monthly prayer letters and updates to subscribers;
- Publish and distribute books, DVDs and other resources;
- Host a dynamic and daily-changing website (creation.com) with >13,000 cross-referenced articles (including ca. 3,000 articles in 50 languages other than English), and hundreds of videos, podcast, and audio clips.

In CMI, we consider that the main groups that benefit from our charitable activities are:

- Christians and the general public;
- Churches and Christian Groups;
- Students at schools and universities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### STAFF/OFFICE UPDATE

- We continue with eight staff on the pay roll: 5 full time & 3 part time (3-days/week).
- In addition, there are two associate speakers (one in England, one in Northern Ireland), a non-salaried web assistant (working from home) and a number of voluntary staff who represent CMI at events around the country. We were sorry to say goodbye to our associate speaker Florin Mocanu in September 2022, who resigned for family reasons.
- We had an air-conditioning/heat pump system installed in the upstairs of our premises (mid-November 2022). This quickly proved to be giving us significant heating savings during the winter months, as compared with the old night-storage heaters, although these savings will obviously be offset electricity consumption for the air-con, depending on how frequently we use it during the summer months.

#### ADMIN & FINANCE

- CMI benefited from two substantial legacies this financial year totalling £155,982. Betty Nevin bequeathed £138,482 and John Hollins £17,500. Both had been long term supporters of CMI. Due to this, we are once again in the black.
- Sales are 5.4% up on last year, largely due to buoyant sales at our London conference. Inflation is still affecting our product margins. In an effort to reduce our costs, all imports from the USA are now by sea freight.
- Whilst EU sales have picked up during the financial year as new export routes are explored, they continue to be lower than pre-January 2022 levels.
- General fund donations, excluding legacies, have increased by 3%

#### MAGAZINES & MAIL SHOTS

- **Creation magazine.** Paper costs are still high but we continue to maintain our current rates of subscription. Unfortunately, subscriptions are still significantly below what they were before the COVID-19 pandemic, currently at around the 2,670 mark (and just 27,500 globally).
- **Journal of Creation.** Digital only since April 2020, subscriptions levelled off to about 400 subscribers for a year or so, but this has declined in the last year and now stands at some 330 subscribers. As with the magazine, this is reflected in sister CMI offices around the world, and global subscriptions are about 2,300. In spite of the continuing high quality of articles and graphic design for both publications, it seems clear that more and more people are choosing to get information online for free.
- **Infobytes.** Sent approximately fortnightly, these online resumés of recent and some classic content of creation.com continue to be popular, and help generate mail order activity, including from new customers.
- **E-mail shots promoting webinars.** We continue with our free monthly webinars and one or two all day webcasts each year.

#### PUBLIC EVENTS

While printed publications may be less in demand, happily, the same cannot be said for the number of enquiries from people wishing to host a CMI speaker. Particularly noteworthy is the sharp increase in the number of requests from countries in mainland Europe.

- **Breakdown by country/region:** We were involved in 135 different speaking events in total: England (76), Scotland (6), Wales (5), Northern Ireland (13), Republic of Ireland (4), Switzerland (13), Germany (2), Sweden (1), Hungary (3), France (6), Italy (4), Egypt (2). All but two (by Zoom) were live events.
- **Breakdown by speaker:** Speakers sometimes paired up at events. Philip Bell (49), Lucien Tuinstra (39), Gavin Cox (36 events), Andrew Sibley (16), Philip Robinson (7), Thomas Fretwell (6), volunteer staff (3). Guests from Australia: Rod Walsh (5), Don Batten (1). Gavin Cox gave two talks in Egypt but was involved in the CMI tour for 10 days. Rod and Nancy Walsh (CMI-Australia) did a very successful week-long tour in June.
- **Type of events:** 123 meetings were held in churches but there were also: schools (3), youth groups (2), a theological college (1; Basel, Switzerland), and pastor training (1; Wales). Volunteer staff were involved in about 20 days of public events.
- **3rd European Creation Conference:** This was again held in central London, with 14 speakers, five of them flown in from overseas (Spain, Switzerland, Sweden, and two from the Netherlands). Due to steep rises in accommodation costs and rail strikes, the attendance was down on previous occasions (430 people) but it was nevertheless an excellent conference. Sales of resources were especially pleasing.

**Report of the Trustees  
for the Year Ended 30th June 2023**

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- **Online webinars and webcasts:** These events are open to anyone and are advertised via InfoBytes to our email list. We ran 12 monthly webinars and one Saturday webcast with four speakers. Our own seven CMI speakers gave nine talks between them. Seven talks were given by invited guests, including three university professors (an endocrinologist, a muscle physiologist, and an electrical engineer), a PhD geologist, a salt magma specialist, and a theologian/historian and author. Encouragingly, the monthly webinars averaged 128 connections during the last year, which likely equates to 170-200 people. Moreover, people always join us from overseas; e.g. Australia, New Zealand, South Africa, France, Scandinavian countries, and occasionally African and South-East Asian countries.
- **Radio Interviews:** Eleven were conducted with a Christian programme on Talk Radio Europe which streams to English-speaking people across Spain. Gavin Cox also one with Life FM in Cork: Gavin Cox (4), Philip Bell (3), Lucien Tuinstra (3), Andrew Sibley (1), Thomas Fretwell (1).

#### **WRITING**

- **Creation magazine.** 18 articles: Gavin Cox (4), Lucien Tuinstra (4), Gavin & Lucien (1), Phil Robinson (1), Phil & Lucien (1), Andrew Sibley (2), Philip Bell (1). Also, seven shorter Focus articles.
- **Journal of Creation.** 14 articles: Andrew Sibley (7), Gavin Cox (5), Philip Bell (2).
- **Creation.com website.** 62 articles in total: Gavin Cox (17) + 3 co-authored, Andrew Sibley (13), Lucien Tuinstra (11), Philip Bell (11), Phil Robinson (5), Tommy Fretwell (1), Florin Mocanu (1).
- **Newsletters.** Supporters appreciate receiving our quarterly Prayer News, Update letters and CreationExtra (with Creation magazine) and some request extras for sharing more widely.
- **Books.**
  - **Jurassic Coast of England** (provisional title). The book is essentially complete but is currently being checked by editors.
  - **Babel and the Clans of Noah** by Lucien Tuinstra, illustrations by David Tyrell-around 130 copies have sold so far.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Regarding our General Fund unsolicited donations are still our principal source of charitable income; secondarily, the profits from the sale of literature. Our aim has always been to fund staff salaries through the donations and this has been met year on year. In past years any surplus has been made available to support our itinerant speaking ministry in the UK and overseas.

##### **Financial position**

Total income for the year amounted to £531,337 (2022: £370,292), all of which was unrestricted.

Total expenditure for the year was £391,337 (2022: £361,977), all of which was unrestricted.

Total funds at 30 June 2023 were £453,213 (2022: £313,213), all of which were unrestricted.

##### **Reserves policy**

Reserves are held at a sufficient level to meet three month's payroll costs of the charity at any one time. Reserve funds of the charity are held in separate deposit accounts. It is not the policy of the charity to invest donors' money in high-risk funds.

#### **FUTURE PLANS**

- **Conferences.** Our next major conference is scheduled for 20-21 September 2024, in Leeds.
- **Foreign Trips.** Ministry tours are already scheduled for: Dublin, Republic of Ireland in September (Phil Robinson & Gavin Cox), Ticino (the Italian-speaking part of Switzerland) and northern Italy in October (Philip Bell), Poland in November (Lucien Tuinstra), and Germany in March 2024 (Philip). A tour is also taking shape in Brittany, northern France.
- **Webinars and Radio opportunities.** These are planned monthly throughout the rest of 2023.
- **Resources.** We continue to look out for useful new books to add to our stock and Philip plans to write a new book over the summer of 2023, tentatively titled From the Horse's Mouth.

**Creation Ministries International  
(UK/Europe) Ltd**

**Report of the Trustees  
for the Year Ended 30th June 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

There are six trustees and the aim has been for the make-up of these people to reflect a diversity of skills and experience, specifically (though not exclusively) as this relates to the work of a Christian ministry organisation. Currently, two of the trustees work for Creation ministry organisations overseas (one in Canada with a background in electronics and satellite systems; the other in Australia who was formerly a professional botanist); one has a strong financial background; one had a successful career in railway signalling; one was an IT data-base expert and one ran his own business. All are committed evangelical Christians who agree wholeheartedly with the Statement of Faith and aims of the charity. Future personnel will be recruited accordingly, taking into account any perceived lack in the group's pooled experience; ideally, persons with a proven pedigree of commitment to our ministry and/or commended to the Board.

**Induction and training of new trustees**

Trustees are inducted formally by the Board and made familiar with the guidelines of the Charities Commission for trustees - both lawful requirements and the need to act in the best interests of Creation Ministries International. They are encouraged to find out about the requirement of charities to demonstrate public benefit, managing money (where necessary); the supervision and management of staff and volunteers, health and safety and equal opportunities; the management of resources and equipment belonging to the charity. Those who have no prior experience as a trustee are made aware of their liabilities and encouraged to look into the possible risks associated with being a charity trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05874811 (England and Wales)

**Registered Charity number**  
1117490

**Registered office**  
15 Station Street  
Whetstone  
Leicestershire  
LE8 6JS

**Trustees**  
Dr D Batten  
R Fangrad  
M J Foster  
D R Gradon  
F Gunnink  
D R Moore-Crispin

**Company Secretary**  
P B Bell

**Senior Statutory Auditor**  
P E H Wright FCA DChA

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Creation Ministries International (UK/Europe) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 1 November 2023 ..... and signed on its behalf by:



.....  
P B Bell - Secretary

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Opinion**

We have audited the financial statements of Creation Ministries International (UK/Europe) Ltd (the 'charitable company') for the year ended 30th June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- enquiry of entity's staff to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

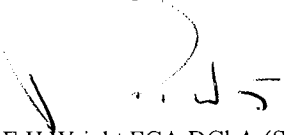
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
P E H Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 1 December 2025

**Creation Ministries International  
(UK/Europe) Ltd**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30th June 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	402,789	-	402,789	239,462
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	4	131,921	-	131,921	127,438
Investment income	3	4,535	-	4,535	79
Other income	5	-	-	-	5,538
<b>Total</b>		<u>539,245</u>	<u>-</u>	<u>539,245</u>	<u>372,517</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	7,773	-	7,773	6,923
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	7	391,472	-	391,472	357,279
<b>Total</b>		<u>399,245</u>	<u>-</u>	<u>399,245</u>	<u>364,202</u>
<b>NET INCOME</b>		140,000	-	140,000	8,315
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		313,213	-	313,213	304,898
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>453,213</u></u>	<u><u>-</u></u>	<u><u>453,213</u></u>	<u><u>313,213</u></u>

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd (Registered number: 05874811)**

**Balance Sheet  
30th June 2023**

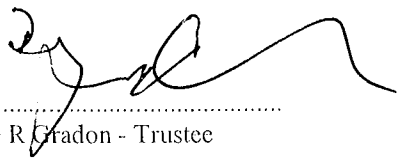
	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	8,689	-	8,689	8,580
<b>CURRENT ASSETS</b>					
Stocks	13	77,104	-	77,104	72,842
Debtors	14	6,428	-	6,428	8,710
Cash at bank and in hand		369,185	-	369,185	232,892
		<u>452,717</u>	<u>-</u>	<u>452,717</u>	<u>314,444</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(8,193)	-	(8,193)	(9,811)
		<u>444,524</u>	<u>-</u>	<u>444,524</u>	<u>304,633</u>
<b>NET CURRENT ASSETS</b>					
		<u>453,213</u>	<u>-</u>	<u>453,213</u>	<u>313,213</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>453,213</u>	<u>-</u>	<u>453,213</u>	<u>313,213</u>
<b>NET ASSETS</b>					
		<u>453,213</u>	<u>-</u>	<u>453,213</u>	<u>313,213</u>
<b>FUNDS</b>					
Unrestricted funds	16			453,213	313,213
<b>TOTAL FUNDS</b>					
				<u>453,213</u>	<u>313,213</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1st June 2023 and were signed on its behalf by:



M J Foster - Trustee



D R Gradon - Trustee

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Cash Flow Statement  
for the Year Ended 30th June 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	145,642	10,114
Interest paid		(7,845)	(6,493)
Net cash provided by operating activities		<u>137,797</u>	<u>3,621</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,039)	(499)
Interest received		4,535	79
Net cash used in investing activities		<u>(1,504)</u>	<u>(420)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>136,293</u>	<u>3,201</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>232,892</u>	<u>229,691</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>369,185</u></u>	<u><u>232,892</u></u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	140,000	8,315
<b>Adjustments for:</b>		
Depreciation charges	5,930	4,736
Interest received	(4,535)	(79)
Interest paid	7,845	6,493
Increase in stocks	(4,262)	(9,099)
Decrease/(increase) in debtors	2,282	(3,154)
(Decrease)/increase in creditors	(1,618)	2,902
<b>Net cash provided by operations</b>	<u>145,642</u>	<u>10,114</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.22	Cash flow	At 30.6.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	232,892	136,293	369,185
	<u>232,892</u>	<u>136,293</u>	<u>369,185</u>
<b>Total</b>	<u>232,892</u>	<u>136,293</u>	<u>369,185</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Governance costs**

Governance costs comprise the costs of governance arrangements which relate to the general running of the charity.

### **Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Assets with either an initial cost exceeding £200 or a useful economic life exceeding three years are capitalised.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2023**

**1. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	246,806	239,462
Legacies	155,983	-
	<u>402,789</u>	<u>239,462</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	4,535	79
	<u>4,535</u>	<u>79</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Sales		
Activity		
Promotion, sale and distribution of religious literature	124,014	125,214
Conference fees		
Activity		
Promotion, sale and distribution of religious literature	7,907	2,224
	<u>131,921</u>	<u>127,438</u>

**5. OTHER INCOME**

	2023	2022
	£	£
Government furlough grant	-	5,538
	<u>-</u>	<u>5,538</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Van expenses	1,844	2,187
Depreciation	5,929	4,736
	<u>7,773</u>	<u>6,923</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Promotion, sale and distribution of religious literature	389,272	2,200	391,472

**8. SUPPORT COSTS**

	Governance costs £
Promotion, sale and distribution of religious literature	<u>2,200</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	2,200	2,200
Depreciation - owned assets	<u>5,930</u>	<u>4,736</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th June 2023 nor for the year ended 30th June 2022.

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2023**

**11. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	189,426	174,547
Social security costs	11,485	9,810
Other pension costs	9,471	8,786
	<u>210,382</u>	<u>193,143</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable Activities	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

The total value of employee benefits received by key management during the year was £34,588 (2022: £31,443).

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st July 2022	999	19,100	28,276	48,375
Additions	6,039	-	-	6,039
	<u>7,038</u>	<u>19,100</u>	<u>28,276</u>	<u>54,414</u>
At 30th June 2023	7,038	19,100	28,276	54,414
<b>DEPRECIATION</b>				
At 1st July 2022	999	11,460	27,336	39,795
Charge for year	1,510	3,820	600	5,930
	<u>2,509</u>	<u>15,280</u>	<u>27,936</u>	<u>45,725</u>
At 30th June 2023	2,509	15,280	27,936	45,725
<b>NET BOOK VALUE</b>				
At 30th June 2023	<u>4,529</u>	<u>3,820</u>	<u>340</u>	<u>8,689</u>
At 30th June 2022	<u>-</u>	<u>7,640</u>	<u>940</u>	<u>8,580</u>

**Creation Ministries International  
(UK/Europe) Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2023**

<b>13. STOCKS</b>		2023	2022
		£	£
Stock		<u>77,104</u>	<u>72,842</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade debtors		1,422	4,756
Gift aid to be reclaimed		3,407	1,437
CMI USA		-	621
VAT		1,599	1,896
		<u>6,428</u>	<u>8,710</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade creditors		1,155	3,611
Social security and other taxes		2,639	2,610
CMI Australia		-	1,390
CMI USA		199	-
Accruals and deferred income		4,200	2,200
		<u>8,193</u>	<u>9,811</u>
<b>16. MOVEMENT IN FUNDS</b>			
		At 1.7.22	Net movement in funds
		£	£
<b>Unrestricted funds</b>			At 30.6.23
General fund		313,213	£
		<u>313,213</u>	140,000
			453,213
<b>TOTAL FUNDS</b>		<u>313,213</u>	<u>140,000</u>
			<u>453,213</u>
Net movement in funds, included in the above are as follows:			
		Incoming resources	Resources expended
		£	£
<b>Unrestricted funds</b>			Movement in funds
General fund		539,245	£
			140,000
			(399,245)
<b>TOTAL FUNDS</b>		<u>539,245</u>	<u>(399,245)</u>
			<u>140,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th June 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	304,898	8,315	313,213
<b>TOTAL FUNDS</b>	<u>304,898</u>	<u>8,315</u>	<u>313,213</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	372,517	(364,202)	8,315
<b>TOTAL FUNDS</b>	<u>372,517</u>	<u>(364,202)</u>	<u>8,315</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	304,898	148,315	453,213
<b>TOTAL FUNDS</b>	<u>304,898</u>	<u>148,315</u>	<u>453,213</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	911,762	(763,447)	148,315
<b>TOTAL FUNDS</b>	<u>911,762</u>	<u>(763,447)</u>	<u>148,315</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2023.

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	246,806	239,462
Legacies	155,983	-
	<u>402,789</u>	<u>239,462</u>
<b>Investment income</b>		
Deposit account interest	4,535	79
<b>Charitable activities</b>		
Sales	124,014	125,214
Conference fees	7,907	2,224
	<u>131,921</u>	<u>127,438</u>
<b>Other income</b>		
Government furlough grant	-	5,538
	<u>539,245</u>	<u>372,517</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Van expenses	1,844	2,187
Depreciation of fixtures & fittings	1,510	-
Depreciation of motor vehicles	3,820	3,820
Depreciation of computer equipment	599	916
	<u>7,773</u>	<u>6,923</u>
<b>Charitable activities</b>		
Wages	189,426	174,547
Social security	11,485	9,810
Pensions	9,471	8,786
Office rent	10,695	10,028
Insurance	2,683	2,495
Light and heat	4,000	3,589
Telephone	940	1,131
Postage and stationery	21,007	23,030
Honoraria	1,810	3,027
Travel & Subsistence	7,624	9,250
Outreach	3,050	2,135
Newsletters	33,819	30,387
Purchases	149,881	140,778
Carried forward	445,891	418,993

This page does not form part of the statutory financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2023**

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	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward	445,891	418,993
Closing Stock	(77,104)	(72,842)
Conference costs	12,640	2,435
Bank charges	7,845	6,493
	<hr/>	<hr/>
	389,272	355,079
 <b>Support costs</b>		
 <b>Governance costs</b>		
Auditors' remuneration	2,200	2,200
	<hr/>	<hr/>
Total resources expended	399,245	364,202
	<hr/>	<hr/>
<b>Net income</b>	140,000	8,315
	<hr/> <hr/>	<hr/> <hr/>

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**CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD**

England & Wales - Charity number 1117490

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# Accounts

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**REGISTERED COMPANY NUMBER: 05874811 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117490**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 30th June 2022**  
**for**  
**Creation Ministries International**  
**(UK/Europe) Ltd**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Creation Ministries International  
(UK/Europe) Ltd**

**Contents of the Financial Statements  
for the Year Ended 30th June 2022**

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<b>Notes to the Financial Statements</b>	13 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are: to preach and proclaim the gospel of Jesus Christ; to support and promote the fact that Genesis is a literal, historical account of origins (involving the creation of all things in six solar days, a globe-covering flood, and an age of ca. 6,000 years for Earth and universe); to support Christians in their faith and encourage them to win others to Christ. We aim to do this in two main ways: 1) through teaching and lecturing, and 2) the promotion, publication, sale and distribution of books, magazines, audio-visual materials, and online resources on creation and related apologetics issues.

### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

CMI exists to provide the following services:

- Conduct speaking ministry - talks, public lectures etc.
- Produce 'Creation magazine' (distributed to >110 countries) and the in-depth 'Journal of Creation';
- Send out monthly prayer letters and updates to subscribers;
- Publish and distribute books, DVDs and other resources;
- Host a dynamic and daily-changing website (creation.com) with >13,000 cross-referenced articles (including ca. 3,000 articles in 50 languages other than English), and hundreds of videos, podcast, and audio clips.

In CMI, we consider that the main groups that benefit from our charitable activities are:

- Christians and the general public;
- Churches and Christian Groups;
- Students at schools and universities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### COVID UPDATE

Fall-out from partial government-imposed lockdowns and social restrictions until the middle of 2021 meant that churches and other groups were slow to invite and host CMI speaking engagements. Our ministry activities began to pick up slightly during July/August and especially in September onwards, but there were far fewer events than in a standard year, with corresponding lightening of the work load for all staff. Except for CEO Philip Bell, who was back to his full hours before the start of the financial year, partial furlough arrangements stayed in place for the staff until 1st September. From March 2022 onwards, we saw a return to the usual number of speaking engagements, both in the UK and overseas.

#### STAFF UPDATE

- There are eight staff on the payroll. Five are full time and three work part time (3-days/week).
- In addition, there are three associate speakers (two in England, one in Northern Ireland) and a number of voluntary staff who represent CMI at events around the country.

#### ADMIN & FINANCE

- Despite a difficult year, CMI has finished in the black financially. This is once again due to our supporters generous donations plus to a more limited extent, COVID grants of £5,538. We obtained a £2,500 grant from our local council and claimed £3,038 in staff furlough payments.
- There has been a 4.5% dip in sales over last year. Given the increase in seminars and bookstalls, this shows a decline in mail order sales. Part of this decline is due to a big drop in EU sales. Trade with the EU remains difficult and costly. Most of our products are imported from the USA where inflation on books & DVDs is significant. Also our freight upload on shipments has risen from an average of 25% to 35%. Coupled with the slump in the pound against the US dollar, our margins have been noticeably reduced.
- Donations have increased on last year by 12%. A very pleasing result given the economic uncertainty. Seminar donations have contributed to this increase.

#### MAGAZINES & MAIL SHOTS

- **Creation magazine.** Since taking the decision to print and mail the magazine from the UK (June 2020), we have had far more accurate delivery times, plus the print quality is excellent. Paper costs have risen but we have been able to maintain subscription costs. New subscribers are mainly gained at public meetings so these nose-dived during the COVID-19 pandemic and its aftermath. The subscription level is still below what it was, at around the 2,750 mark.
- **Journal of Creation.** Since we stopped the print edition after volume 34(1), April 2020, the digital-only journal has levelled off at around 400. This is pleasing, perhaps partly due to its greater affordability because the subscription price was lowered. It is still popular with European customers.
- **Infobytes.** These online newsletters continue to be an important means of extending the ministry's reach, and also to solicit mail order activity. When sales of resources via mail-order special sheets are low, special promotions of new resources via Infobytes can result in a welcome injection of orders. Since new subscribers to Infobytes are primarily gained at ministry events, happily the base of subscribers to these newsletter is steadily rising again.

#### PUBLIC EVENTS

The aftermath of a long hiatus in speaking events resulted in slow bookings in the first half of this financial year. In the second half of 2021, there were just a handful of event cancellations due to COVID infections breaking out in the host churches. Happily, things were largely back to normal from March 2022 onwards, demonstrating a returning confidence in churches in terms of inviting and hosting CMI.

- **Breakdown by country/region:** 117 speaking events took place in total: England (67), Scotland (5), Wales (6), Northern Ireland (6), Republic of Ireland (5), Switzerland (8), Germany (2), Italy (11), The Netherlands (3), and Hungary (4). All but 3 (Zoom) were live.
- **Breakdown by speaker:** Gavin Cox (46 events), Lucien Tuinstra (35), Philip Bell (30), Phil Robinson (6), Andrew Sibley (5), Florin Mocanu (2), Tommy Fretwell (2), Prof Stuart Burgess (1); also our regular volunteers were involved in 4 events. Two speakers usually travelled together and some events carry over for more than one day, so the speakers' actual days on the road are significantly higher than the latter figures.

**Report of the Trustees  
for the Year Ended 30th June 2022**

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- **Type of events:** Most were churches but there were also schools (3), youth groups (4), and university students (2). Volunteer staff were involved in about 20 days of public events.
- **Online webinars and webcasts:** These events are open to anyone and are advertised via InfoBytes to our email list. 12 online events were conducted, including two Saturday conferences with 5 and 4 speakers respectively. Our own seven CMI speakers gave 13 talks between them. Eight talks were given by invited guests, including three university professors, a PhD scientist from Slovakia, and a retired medical doctor from Finland. The average number of connections for our monthly webinars exceeds 120 including many from overseas.
- **Radio Interviews:** Eight were conducted with a Christian programme on Talk Radio Europe which streams to English-speaking people across Spain. Philip also was interviewed by SureReality.net based in South Africa. Philip Bell (3), Lucien Tuinstra (2), Florin Mocanu, Thomas Fretwell, Andrew Sibley, and Gavin Cox.

#### **WRITING**

- **Creation magazine.** 18 articles: Phil Robinson (5), Phil & Lucien Tuinstra (1), Gavin Cox (5), Lucien Tuinstra (4), Philip Bell (2), Andrew Sibley (1). Plus 12 shorter Focus articles.
- **Journal of Creation.** 11 articles: Andrew Sibley (4), Philip Bell (3), Gavin Cox (2), Lucien Tuinstra (1), Philip Robinson (1).
- **Creation.com website.** 71 articles: Gavin Cox 26 + 1 co-authored, Lucien Tuinstra 11 + 1 co-authored, Andrew Sibley 11 + 1 co-authored, Phil Robinson 9 + 1 co-authored, Philip Bell 10, Tommy Fretwell 1, Florin Mocanu 1.
- **Newsletters.** Supporters appreciate receiving our quarterly Prayer News, Update letters and CreationExtra (with Creation magazine) and some request extras for sharing more widely.
- **Books.**
  - **Discovering the Truth about Dinosaurs** by Philip Bell & illustrated by Alison Brown arrived in stock in September 2021. Almost 330 copies have sold so far.
  - **Wonder of Science** by Dominic Statham arrived in stock October 2021 and has sold almost 280 copies; a slower seller than we had hoped.
  - **Jurassic Coast of England** (provisional title). Andrew Sibley continues work on this colourful coffee-table-style book giving a biblical Flood perspective on the rocks and features of England's iconic south Devon and Dorset coast. Mostly written, he is in the process of taking and obtaining many good quality photographs.
  - **Babel and the Clans of Noah** by Lucien Tuinstra, illustrations by David Tyrrell. The plan is for this to be a low cost, full colour, softback children's book to be published by CMI-UK/Europe before the end of 2022. It was offered to Creation Book Publishers who opted not to take it on. Rhyming verse plus a parents/teachers section at the end.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Regarding our General Fund unsolicited donations are still our principal source of charitable income; secondarily, the profits from the sale of literature. Our aim has always been to fund staff salaries through the donations and this has been met year on year. In past years any surplus has been made available to support our itinerant speaking ministry in the UK and overseas.

##### **Financial position**

Total income for the year amounted to £370,292 (2021: £368,987), all of which was unrestricted.

Total expenditure for the year was £361,977 (2021: £331,959), all of which was unrestricted.

Total funds at 30 June 2022 were £313,213 (2021: £304,898), all of which were unrestricted.

##### **Reserves policy**

Reserves are held at a sufficient level to meet three month's payroll costs of the charity at any one time. Reserve funds of the charity are held in separate deposit accounts. It is not the policy of the charity to invest donors' money in high-risk funds.

### **FUTURE PLANS**

- **Conferences.** Our next conference is booked at the 'Emmanuel Christian Centre' in London for September 2022, having been postponed two years running. A refundable deposit has been paid to secure the booking. Currently, bookings are over 100 and rising steadily.
- **Egyptian CMI tours.** Gavin Cox is co-hosting (with CMI-US staff) the third of three of these tours from 19-28 September 2022.
- **Foreign Trips.** We are hopeful of organising ministry in the Czech Republic during the next year. Another tour of Switzerland is already being organised for March 2023 and for Northern Ireland/Republic of Ireland for May 2023.
- **Webinars and Radio opportunities.** These are planned monthly throughout the rest of 2022 and on into 2023. In the case of webinars, many guest speakers are already booked.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

There are six trustees and the aim has been for the make-up of these people to reflect a diversity of skills and experience, specifically (though not exclusively) as this relates to the work of a Christian ministry organisation. Currently, two of the trustees work for Creation ministry organisations overseas (one in Canada with a background in electronics and satellite systems; the other in Australia who was formerly a professional botanist); one has a strong financial background; one is a Christian pastor; one works in business and Christian apologetics; and one ran his own business. All are committed evangelical Christians who agree wholeheartedly with the Statement of Faith and aims of the charity. Future personnel will be recruited accordingly, taking into account any perceived lack in the group's pooled experience; ideally, persons with a proven pedigree of commitment to our ministry and/or commended to the Board.

#### **Induction and training of new trustees**

Trustees are inducted formally by the Board and made familiar with the guidelines of the Charities Commission for trustees - both lawful requirements and the need to act in the best interests of Creation Ministries International. They are encouraged to find out about the requirement of charities to demonstrate public benefit, managing money (where necessary); the supervision and management of staff and volunteers, health and safety and equal opportunities; the management of resources and equipment belonging to the charity. Those who have no prior experience as a trustee are made aware of their liabilities and encouraged to look into the possible risks associated with being a charity trustee.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

05874811 (England and Wales)

#### **Registered Charity number**

1117490

#### **Registered office**

15 Station Street  
Whetstone  
Leicestershire  
LE8 6JS

#### **Trustees**

Dr D Batten  
R Fangrad  
M J Foster  
D R Gradon (appointed 28.10.21)  
F Gunnink  
D R Moore-Crispin (appointed 9.7.21)  
R J Revell (resigned 28.10.21)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

P B Bell

**Senior Statutory Auditor**

P E H Wright FCA DChA

**Auditors**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Creation Ministries International (UK/Europe) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

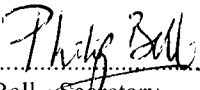
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... *19 October 2022* ..... and signed on its behalf by:

  
.....  
P B Bell - Secretary

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Opinion**

We have audited the financial statements of Creation Ministries International (UK/Europe) Ltd (the 'charitable company') for the year ended 30th June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- enquiry of entity's staff to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

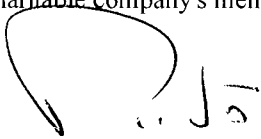
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



P E H Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 19 October 2022

**Creation Ministries International  
(UK/Europe) Ltd**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30th June 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	239,461	-	239,461	213,729
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature		125,214	-	125,214	132,882
Investment income	3	79	-	79	76
Other income	5	<u>5,538</u>	<u>-</u>	<u>5,538</u>	<u>22,300</u>
<b>Total</b>		<u>370,292</u>	<u>-</u>	<u>370,292</u>	<u>368,987</u>
<b>EXPENDITURE ON</b>					
Raising funds		6,923	-	6,923	6,702
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	6	<u>355,054</u>	<u>-</u>	<u>355,054</u>	<u>325,257</u>
<b>Total</b>		<u>361,977</u>	<u>-</u>	<u>361,977</u>	<u>331,959</u>
<b>NET INCOME</b>		8,315	-	8,315	37,028
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>304,898</u>	<u>-</u>	<u>304,898</u>	<u>267,870</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>313,213</u></u>	<u><u>-</u></u>	<u><u>313,213</u></u>	<u><u>304,898</u></u>

The notes form part of these financial statements

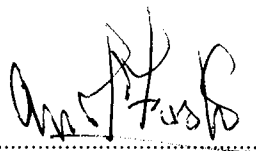
**Creation Ministries International  
(UK/Europe) Ltd (Registered number: 05874811)**

**Balance Sheet  
30th June 2022**

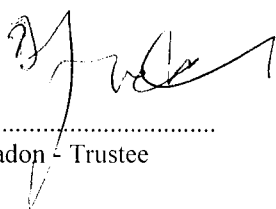
	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	8,580	-	8,580	12,817
<b>CURRENT ASSETS</b>					
Stocks	12	72,842	-	72,842	63,743
Debtors	13	8,710	-	8,710	5,556
Cash at bank and in hand		<u>232,892</u>	<u>-</u>	<u>232,892</u>	<u>229,691</u>
		314,444	-	314,444	298,990
<b>CREDITORS</b>					
Amounts falling due within one year	14	(9,811)	-	(9,811)	(6,909)
		<u>304,633</u>	<u>-</u>	<u>304,633</u>	<u>292,081</u>
<b>NET CURRENT ASSETS</b>					
		<u>313,213</u>	<u>-</u>	<u>313,213</u>	<u>304,898</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>313,213</u>	<u>-</u>	<u>313,213</u>	<u>304,898</u>
<b>NET ASSETS</b>					
		<u>313,213</u>	<u>-</u>	<u>313,213</u>	<u>304,898</u>
<b>FUNDS</b>					
Unrestricted funds	15			<u>313,213</u>	<u>304,898</u>
<b>TOTAL FUNDS</b>					
				<u>313,213</u>	<u>304,898</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2022 and were signed on its behalf by:



M J Foster - Trustee



D R Gradon - Trustee

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Cash Flow Statement  
for the Year Ended 30th June 2022**

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	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	10,114	27,439
Interest paid		<u>(6,493)</u>	<u>(7,482)</u>
Net cash provided by operating activities		<u>3,621</u>	<u>19,957</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(499)	(371)
Interest received		<u>79</u>	<u>76</u>
Net cash used in investing activities		<u>(420)</u>	<u>(295)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		3,201	19,662
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>229,691</u>	<u>210,029</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>232,892</u>	<u>229,691</u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	8,315	37,028
<b>Adjustments for:</b>		
Depreciation charges	4,736	5,049
Loss on disposal of fixed assets	-	177
Interest received	(79)	(76)
Interest paid	6,493	7,482
Increase in stocks	(9,099)	(13,622)
Increase in debtors	(3,154)	(1,464)
Increase/(decrease) in creditors	<u>2,902</u>	<u>(7,135)</u>
<b>Net cash provided by operations</b>	<u>10,114</u>	<u>27,439</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.21 £	Cash flow £	At 30.6.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>229,691</u>	<u>3,201</u>	<u>232,892</u>
	<u>229,691</u>	<u>3,201</u>	<u>232,892</u>
<b>Total</b>	<u>229,691</u>	<u>3,201</u>	<u>232,892</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Governance costs**

Governance costs comprise the costs of governance arrangements which relate to the general running of the charity.

### **Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Assets with either an initial cost exceeding £200 or a useful economic life exceeding three years are capitalised.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**1. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	<u>239,461</u>	<u>213,729</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>79</u>	<u>76</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Sales	<u>125,214</u>	<u>132,882</u>
Activity		
Promotion, sale and distribution of religious literature		

**5. OTHER INCOME**

	2022	2021
	£	£
Government furlough grant	<u>5,538</u>	<u>22,300</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Promotion, sale and distribution of religious literature	<u>352,854</u>	<u>2,200</u>	<u>355,054</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th June 2022

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7. SUPPORT COSTS

	Governance costs £
Promotion, sale and distribution of religious literature	<u>2,200</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	2,200	2,200
Depreciation - owned assets	4,736	5,049
Deficit on disposal of fixed assets	<u>-</u>	<u>177</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	174,547	154,019
Social security costs	9,810	8,441
Other pension costs	<u>8,786</u>	<u>7,980</u>
	<u>193,143</u>	<u>170,440</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable Activities	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The total value of employee benefits received by key management during the year was £31,443 (2021: £30,316).

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st July 2021	999	19,100	27,777	47,876
Additions	<u>-</u>	<u>-</u>	<u>499</u>	<u>499</u>
At 30th June 2022	<u>999</u>	<u>19,100</u>	<u>28,276</u>	<u>48,375</u>
<b>DEPRECIATION</b>				
At 1st July 2021	999	7,640	26,420	35,059
Charge for year	<u>-</u>	<u>3,820</u>	<u>916</u>	<u>4,736</u>
At 30th June 2022	<u>999</u>	<u>11,460</u>	<u>27,336</u>	<u>39,795</u>
<b>NET BOOK VALUE</b>				
At 30th June 2022	<u>-</u>	<u>7,640</u>	<u>940</u>	<u>8,580</u>
At 30th June 2021	<u>-</u>	<u>11,460</u>	<u>1,357</u>	<u>12,817</u>

**12. STOCKS**

	2022 £	2021 £
Stock	<u>72,842</u>	<u>63,743</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	4,756	759
Gift aid to be reclaimed	1,437	2,640
CMI USA	621	-
VAT	1,896	1,157
Prepayments and accrued income	<u>-</u>	<u>1,000</u>
	<u>8,710</u>	<u>5,556</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	3,611	978
Social security and other taxes	2,610	1,975
CMI Australia	1,390	1,488
CMI USA	-	268
Accruals and deferred income	<u>2,200</u>	<u>2,200</u>
	<u>9,811</u>	<u>6,909</u>

**15. MOVEMENT IN FUNDS**

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	304,898	8,315	313,213
	<u>304,898</u>	<u>8,315</u>	<u>313,213</u>
<b>TOTAL FUNDS</b>	<u>304,898</u>	<u>8,315</u>	<u>313,213</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	370,292	(361,977)	8,315
	<u>370,292</u>	<u>(361,977)</u>	<u>8,315</u>
<b>TOTAL FUNDS</b>	<u>370,292</u>	<u>(361,977)</u>	<u>8,315</u>

**Comparatives for movement in funds**

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	267,870	37,028	304,898
	<u>267,870</u>	<u>37,028</u>	<u>304,898</u>
<b>TOTAL FUNDS</b>	<u>267,870</u>	<u>37,028</u>	<u>304,898</u>

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	368,987	(331,959)	37,028
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>368,987</u>	<u>(331,959)</u>	<u>37,028</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	267,870	45,343	313,213
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>267,870</u>	<u>45,343</u>	<u>313,213</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	739,279	(693,936)	45,343
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>739,279</u>	<u>(693,936)</u>	<u>45,343</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2022.

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	239,461	213,729
<b>Investment income</b>		
Deposit account interest	79	76
<b>Charitable activities</b>		
Sales	125,214	132,882
<b>Other income</b>		
Government furlough grant	<u>5,538</u>	<u>22,300</u>
<b>Total incoming resources</b>	370,292	368,987
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Van expenses	2,187	1,476
Depreciation of fixtures & fittings	-	125
Depreciation of motor vehicles	3,820	3,820
Depreciation of computer equipment	916	1,104
Loss on sale of tangible fixed assets	<u>-</u>	<u>177</u>
	6,923	6,702
<b>Charitable activities</b>		
Wages	174,547	154,019
Social security	9,810	8,441
Pensions	8,786	7,980
Office rent	10,028	10,028
Insurance	2,495	1,952
Light and heat	3,589	3,230
Telephone	1,131	1,159
Postage and stationery	23,030	23,365
Honoraria	3,027	550
Travel & Subsistence	9,250	349
Outreach	2,135	700
Newsletters	30,387	30,710
Purchases	140,778	136,835
Closing Stock	(72,842)	(63,743)
Conference costs	210	-
Bank charges	<u>6,493</u>	<u>7,482</u>
	352,854	323,057

This page does not form part of the statutory financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2022**

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	2022 £	2021 £
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	<u>2,200</u>	<u>2,200</u>
Total resources expended	<u>361,977</u>	<u>331,959</u>
<b>Net income</b>	<u>8,315</u>	<u>37,028</u>

**CREATION MINISTRIES INTERNATIONAL (UK / EUROPE) LTD**

England & Wales - Charity number 1117490

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# Accounts

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**REGISTERED COMPANY NUMBER: 05874811 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117490**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 30th June 2021**  
**for**  
**Creation Ministries International**  
**(UK/Europe) Ltd**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Creation Ministries International  
(UK/Europe) Ltd**

**Contents of the Financial Statements  
for the Year Ended 30th June 2021**

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**Creation Ministries International  
(UK/Europe) Ltd**

**Report of the Trustees  
for the Year Ended 30th June 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are: to preach and proclaim the gospel of Jesus Christ; to support and promote the fact that Genesis is a literal, historical account of origins (involving the creation of all things in six solar days, a globe-covering flood, and a young earth and universe); to support Christians in their faith and encourage them to win others to Christ. We aim to do this through lecturing and preaching, and the promotion, publication, sale and distribution of books, magazines and audio-visual material on creation and related issues.

**Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

CMI exists to provide the following services:

- Conduct speaking ministry - talks, public lectures etc.
- Produce 'Creation magazine' (distributed to >110 countries) and the in-depth 'Journal of Creation';
- Send out monthly prayer letters and updates to subscribers;
- Publish and distribute books, DVDs and other resources;
- Host a dynamic and daily-changing website (creation.com) with >13,000 cross-referenced articles (including content in 45 languages other than English), plus hundreds of videos and audio clips.

In CMI, we consider that the main groups that benefit from our charitable activities are:

- Christians and the general public;
- Churches and Christian Groups;
- Students at schools and universities.

## **ACHIEVEMENT AND PERFORMANCE OFFICE & ADMIN**

### **COVID UPDATE**

Full national lockdowns during November 2020 and January to April 2020, plus partial lockdowns and social restrictions September/October 2020 and May/June 2021, resulted in CMI's ministry activities being severely restricted again throughout almost the entirety of the financial year. This resulted in a significant work load decrease for all staff. Furlough arrangements were as follows:

- July - August 2020, all staff with the exception of Dominic Statham returned to their conditioned hours.
- November 2020 - May 2021, our ministry co-ordinator was placed on 50% hours, and all other staff reduced their hours by 1 day per week, saving us £2,793 per month.
- June 2021, our CEO Philip Bell resumed full time work, followed by a phased return of all other staff. All staff will be back to their conditioned hours from 1st Sept 2021.
- Total savings from furloughing of staff amounted to £22,300.

### **STAFF UPDATE**

- We said goodbye to Dominic Statham in August 2020, a valued part-time speaker/writer.
- We anticipate welcoming Andrew Sibley in August 2021 as a part time speaker/writer. Andrew worked as a meteorologist with the Met Office since 1983. He has been a lead expert on their space weather forecasting programme.

### **ADMIN & FINANCE**

- In summary, CMI has finished in the black this financial year largely due to judicious furloughing of staff, and our supporters' continued generosity.
- Mail order sales have dipped by 5%. Taking into account the lack of booktables at seminars and conferences, this is a reasonable result.
- The difficulty of sending parcels to the EU since January 2021 has also affected mail order sales due to the consequent reduction in large EU orders. CMI is currently not registered under the IOSS scheme. However, we registered for the EU VATMoss scheme from 1st January 2021 in order to facilitate our continued sales of electronic products to EU customers.
- During the financial year, CMI made its DVDs available as streamed products to purchase through our webstore. (Previously only available as DVDs or MP4 downloads). Uptake is slow, but we hope this will improve over time.
- Donations have also dipped by 5% this financial year, lack of seminar donations largely contributing to this. Given the current financial state of the nation, we are very pleased with this outcome.

### **MAGAZINES & MAIL SHOTS**

- **Creation magazine.** From June 2020 these have been printed & posted from the UK. Printing here has been a great success with excellent quality and far better delivery times. New subscribers are mainly gained at public meetings, but with very few of these taking place this financial year, there has been a consequent decrease in new subscriptions & therefore a reduction in overall subscriptions. Total subscriptions hover at a little over the 3,000 mark.
- **Journal of Creation.** The last print edition of this scientific journal was volume 34(1) in April 2020. During this financial year, all editions have been digital only. Overall subscriptions have dropped by around 7% to just under 400 per annum. The switch to a better quality digital version has been popular amongst our European customers.
- **Infobytes.** These newsletters have been very important during the pandemic, both in terms of getting the information 'out there' but also to solicit mail order activity. We garner new subscribers to Infobytes at ministry events but due to Covid-19, this has not been possible. Consequently, our mailing list has not grown as much as in previous years.

## **PUBLIC EVENTS**

Our public speaking schedule was decimated during this financial year due to the ongoing COVID restrictions. Of events that had been booked in spite of the difficult circumstances, 28 were cancelled completely. Total physical speaking engagements for the year only amounted to 11 events, whereas we would typically do ca.140 events in a normal year. From July to October 2020, limited freedoms allowed for some events to take place, although audience attendances were understandably low. The November 2020 national lockdown put a stop to meetings. From December 2020 churches were allowed to open but due to the considerable restrictions, CMI public meetings were not judged practical. Our first physical meeting in 2021 took place on 28th March, and thereafter we had a gradual trickle of events. Looking forward, from July until December 2021 we are pleased to have 27 public meetings booked so far.

- **'Humans: God's Grand Design' Conference.** This had been scheduled for 2nd and 3rd October 2020 at a conference centre in Leeds but looked very uncertain in the light of the coronavirus pandemic. After considerable heart searching and prayer we decided against cancelling, but 10 days before the event, the Government banned conferences anyway. All ticket sales were refunded in full, and the conference took place online, free of charge. Much positive feedback was received. The financial loss to CMI on money already laid out was negligible.
- **Breakdown of speaking events.** 11 events took place in total. Gavin Cox 9, Lucien Tuinstra 5, Philip Bell 1. Per province: England 10 and Wales 1. Except for online events, we were unable to utilise our associate speakers.
- **Online Events:**
  - **Webinars.** These events are open to anyone and are advertised via InfoBytes to our email list. 15 events were conducted, including 1 Saturday conference with 5 speakers. Breakdown of talks per speaker: Gavin Cox 4, Philip Bell 3, Lucien Tuinstra 2, Florin Mocanu (associate) 2, Tommy Fretwell (associate) 1, Phil Robinson (associate) 1, Prof A McIntosh (guest) 1.
  - **Church zoom meetings.** These events are church specific, and usually took place where a physical meeting was cancelled. 9 events were conducted. 5 by Lucien Tuinstra, 2 by Philip Bell, 2 by Gavin Cox.
- **Radio Interviews.** 5 were conducted with 'Life FM', an Irish radio station, involving Philip Bell, Gavin Cox and Lucien Tuinstra.

## **WRITING**

- **Creation magazine.** 22 articles: Phil Robinson 10, Phil & Lucien Tuinstra 1, Gavin Cox 8, Philip Bell 2, Mike Matthews (guest) 1.
- **Journal of Creation.** 11 articles: Philip Bell 4, Gavin Cox 4, Lucien Tuinstra 2, Philip Robinson 1.
- **Creation.com website.** 5839 articles: Gavin Cox 18 + 3 co-authored, Lucien Tuinstra 10 + 2 co-authored, Phil Robinson 11 + 1 co-authored, Philip Bell 7, Andrew Sibley 4 + 1 co-authored, Florin Mocanu 1, Tommy Fretwell 1, Derek Moore-Crispin (guest) 1. (Some were co-authored with CMI staff globally).
- **Newsletters.** Supporters continue to appreciate receiving our quarterly Prayer News, Update letters and Creation Extra (the latter with Creation magazine) and some request extra copies for sharing more widely.
- **Books.**
  - **Does Evolution Really Explain Everything About Life?** Written/edited by Philip Bell, with major contributions from 10 PhD scientists, came into stock in August 2020 and has sold 500 copies in the UK. Initially planned for the UK only, this book is now stocked in its printed form in all the CMI offices worldwide.
  - **Discovering the Truth about Dinosaurs children's book** by Philip Bell & illustrated by Alison Brown has been completed and is due in our warehouse September 2021.
  - **Wonder of Science** (by Dominic Statham) is currently at the printers in the USA and is due in stock October 2021.
  - **Andrew Sibley** is leading a project to produce a colourful coffee-tablestyle book that will give evidence that the Jurassic coast of East Devon & West Dorset formed in ways that are consistent with the biblical Flood. This is in response to the naturalistic view that downplays evidence of the rapid burial of fossils.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Regarding our General Fund unsolicited donations are still our principal source of charitable income; secondarily, the profits from the sale of literature. Our aim has always been to fund staff salaries through donations and this has been met year on year. In past years any surplus is made available to support our itinerant speaking ministry in the UK and overseas. This year with COVID restrictions these costs have been minimal. The surplus has been used to fund replacement activities. Predominantly this has meant writing projects in the form of new books and web articles, and also our online webinar programme.

### **Financial position**

Total income for the year amounted to £368,987 (2020: £377,324), all of which was unrestricted.

Total expenditure for the year was £331,959 (2020: £367,262), all of which was unrestricted.

Total funds at 30 June 2021 were £304,898 (2020: £267,870), all of which were unrestricted.

### **Reserves policy**

Reserves are held at a sufficient level to meet three month's payroll costs of the charity at any one time. Reserve funds of the charity are held in separate deposit accounts. It is not the policy of the charity to invest donors' money in high-risk funds.

## **FUTURE PLANS**

- **Conferences.** Our next conference is booked at the 'Emmanuel Christian Centre' in London for September 2022, having been postponed two years running. A refundable deposit has been paid to secure the booking.
- **Egyptian CMI tours.** Gavin Cox was due to jointly host two of three tours, initially in September 2020. Sadly, after a great deal of planning and with the tours fully booked, the ongoing uncertainty around COVID meant these tours were postponed until September 2021, and then again until September 2022.
- **Foreign Trips.** Plans have been made for seminars in the German part of Switzerland (March 22, Philip Bell), Italy (April 22, Gavin Cox) and Ireland (May 22, Lucien Tuinstra and Gavin Cox).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

There are six trustees and the aim has been for the make-up of these people to reflect a diversity of skills and experience, specifically (though not exclusively) as this relates to the work of a Christian ministry organisation. Currently, two of the trustees work for Creation ministry organisations overseas (one in Canada with a background in electronics and satellite systems; the other in Australia who was formerly a professional botanist); one has a strong financial background; one had a successful career in railway signalling; one was an IT data-base expert and one ran his own business. All are committed evangelical Christians who agree wholeheartedly with the Statement of Faith and aims of the charity. Future personnel will be recruited accordingly, taking into account any perceived lack in the group's pooled experience; ideally, persons with a proven pedigree of commitment to our ministry and/or commended to the Board.

### **Induction and training of new trustees**

Trustees are inducted formally by the Board and made familiar with the guidelines of the Charities Commission for trustees - both lawful requirements and the need to act in the best interests of Creation Ministries International. They are encouraged to find out about the requirement of charities to demonstrate public benefit, managing money (where necessary); the supervision and management of staff and volunteers, health and safety and equal opportunities; the management of resources and equipment belonging to the charity. Those who have no prior experience as a trustee are made aware of their liabilities and encouraged to look into the possible risks associated with being a charity trustee.

**Creation Ministries International  
(UK/Europe) Ltd**

**Report of the Trustees  
for the Year Ended 30th June 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05874811 (England and Wales)

**Registered Charity number**

1117490

**Registered office**

15 Station Street  
Whetstone  
Leicestershire  
LE8 6JS

**Trustees**

Dr D Batten  
R Fangrad  
M J Foster  
Dr R Healey (resigned 15.4.21)  
T J Matthews (resigned 29.10.20)  
R J Revell  
F Gunnink (appointed 29.10.20)  
D R Moore-Crispin (appointed 9.7.21)

**Company Secretary**

P B Bell

**Senior Statutory Auditor**

P E H Wright FCA DChA

**Auditors**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Creation Ministries International (UK/Europe) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Creation Ministries International  
(UK/Europe) Ltd**

**Report of the Trustees  
for the Year Ended 30th June 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
P B Bell - Secretary

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Opinion**

We have audited the financial statements of Creation Ministries International (UK/Europe) Ltd (the 'charitable company') for the year ended 30th June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Creation Ministries International  
(UK/Europe) Ltd**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

P E H Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: .....

**Creation Ministries International  
(UK/Europe) Ltd**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30th June 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	213,729	-	213,729	226,104
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	4	132,882	-	132,882	140,506
Investment income	3	76	-	76	772
Other income	5	<u>22,300</u>	<u>-</u>	<u>22,300</u>	<u>9,942</u>
<b>Total</b>		368,987	-	368,987	377,324
<b>EXPENDITURE ON</b>					
Raising funds		6,702	-	6,702	10,900
<b>Charitable activities</b>					
Promotion, sale and distribution of religious literature	6	325,257	-	325,257	356,362
<b>Total</b>		<u>331,959</u>	<u>-</u>	<u>331,959</u>	<u>367,262</u>
<b>NET INCOME</b>		37,028	-	37,028	10,062
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>267,870</u>	<u>-</u>	<u>267,870</u>	<u>257,808</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>304,898</u></u>	<u><u>-</u></u>	<u><u>304,898</u></u>	<u><u>267,870</u></u>

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd (Registered number: 05874811)**

**Balance Sheet  
30th June 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	12,817	-	12,817	17,672
<b>CURRENT ASSETS</b>					
Stocks	12	63,743	-	63,743	50,121
Debtors	13	5,556	-	5,556	4,092
Cash at bank and in hand		<u>229,691</u>	<u>-</u>	<u>229,691</u>	<u>210,029</u>
		298,990	-	298,990	264,242
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(6,909)</u>	<u>-</u>	<u>(6,909)</u>	<u>(14,044)</u>
<b>NET CURRENT ASSETS</b>					
		<u>292,081</u>	<u>-</u>	<u>292,081</u>	<u>250,198</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>304,898</u>	<u>-</u>	<u>304,898</u>	<u>267,870</u>
<b>NET ASSETS</b>					
		<u><u>304,898</u></u>	<u><u>-</u></u>	<u><u>304,898</u></u>	<u><u>267,870</u></u>
<b>FUNDS</b>					
Unrestricted funds	15			<u>304,898</u>	<u>267,870</u>
<b>TOTAL FUNDS</b>					
				<u><u>304,898</u></u>	<u><u>267,870</u></u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M J Foster - Trustee

**Creation Ministries International  
(UK/Europe) Ltd**

**Cash Flow Statement  
for the Year Ended 30th June 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	5,139	28,646
Interest paid		<u>(7,482)</u>	<u>(6,624)</u>
Net cash (used in)/provided by operating activities		<u>(2,343)</u>	<u>22,022</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(371)	(20,874)
Sale of tangible fixed assets		-	5,000
Government Coronavirus support grants		22,300	4,942
Interest received		<u>76</u>	<u>772</u>
Net cash provided by/(used in) investing activities		<u>22,005</u>	<u>(10,160)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		19,662	11,862
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>210,029</u>	<u>198,167</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>229,691</u></u>	<u><u>210,029</u></u>

The notes form part of these financial statements

**Creation Ministries International  
(UK/Europe) Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 30th June 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	37,028	10,062
<b>Adjustments for:</b>		
Depreciation charges	5,049	5,835
Profit on disposal of fixed assets	(22,123)	(9,942)
Interest received	(76)	(772)
Interest paid	7,482	6,624
(Increase)/decrease in stocks	(13,622)	6,796
(Increase)/decrease in debtors	(1,464)	2,556
(Decrease)/increase in creditors	<u>(7,135)</u>	<u>7,487</u>
<b>Net cash provided by operations</b>	<u>5,139</u>	<u>28,646</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.20 £	Cash flow £	At 30.6.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>210,029</u>	<u>19,662</u>	<u>229,691</u>
	<u>210,029</u>	<u>19,662</u>	<u>229,691</u>
<b>Total</b>	<u>210,029</u>	<u>19,662</u>	<u>229,691</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Governance costs**

Governance costs comprise the costs of governance arrangements which relate to the general running of the charity.

### **Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Assets with either an initial cost exceeding £200 or a useful economic life exceeding three years are capitalised.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**1. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	<u>213,729</u>	<u>226,104</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>76</u>	<u>772</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Sales		
Activity		
Promotion, sale and distribution of religious literature	<u>132,882</u>	<u>140,506</u>

**5. OTHER INCOME**

	2021	2020
	£	£
Gain on sale of tangible fixed assets	-	5,000
Government furlough grant	<u>22,300</u>	<u>4,942</u>
	<u>22,300</u>	<u>9,942</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Promotion, sale and distribution of religious literature	<u>323,057</u>	<u>2,200</u>	<u>325,257</u>

**7. SUPPORT COSTS**

	Governance costs £
Promotion, sale and distribution of religious literature	<u>2,200</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	2,200	2,200
Depreciation - owned assets	5,049	5,835
Surplus on disposal of fixed assets	<u>(22,123)</u>	<u>(9,942)</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

**10. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	154,019	161,900
Social security costs	8,441	10,144
Other pension costs	<u>7,980</u>	<u>8,277</u>
	<u>170,440</u>	<u>180,321</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable Activities	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

The total value of employee benefits received by key management during the year was £30,316 (2020: £30,306).

**Creation Ministries International  
(UK/Europe) Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st July 2020	999	19,100	28,793	48,892
Additions	-	-	371	371
Disposals	<u>-</u>	<u>-</u>	<u>(1,387)</u>	<u>(1,387)</u>
At 30th June 2021	<u>999</u>	<u>19,100</u>	<u>27,777</u>	<u>47,876</u>
<b>DEPRECIATION</b>				
At 1st July 2020	874	3,820	26,526	31,220
Charge for year	125	3,820	1,104	5,049
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(1,210)</u>	<u>(1,210)</u>
At 30th June 2021	<u>999</u>	<u>7,640</u>	<u>26,420</u>	<u>35,059</u>
<b>NET BOOK VALUE</b>				
At 30th June 2021	<u>-</u>	<u>11,460</u>	<u>1,357</u>	<u>12,817</u>
At 30th June 2020	<u>125</u>	<u>15,280</u>	<u>2,267</u>	<u>17,672</u>

**12. STOCKS**

	2021 £	2020 £
Stock	<u>63,743</u>	<u>50,121</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	759	1,006
Gift aid to be reclaimed	2,640	2,412
VAT	1,157	674
Prepayments and accrued income	<u>1,000</u>	<u>-</u>
	<u>5,556</u>	<u>4,092</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	978	8,111
Social security and other taxes	1,975	2,086
CMI Australia	1,488	225
CMI USA	268	203
Accruals and deferred income	<u>2,200</u>	<u>3,419</u>
	<u>6,909</u>	<u>14,044</u>

15. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	267,870	37,028	304,898
	<u>267,870</u>	<u>37,028</u>	<u>304,898</u>
<b>TOTAL FUNDS</b>	<u>267,870</u>	<u>37,028</u>	<u>304,898</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	368,987	(331,959)	37,028
	<u>368,987</u>	<u>(331,959)</u>	<u>37,028</u>
<b>TOTAL FUNDS</b>	<u>368,987</u>	<u>(331,959)</u>	<u>37,028</u>

Comparatives for movement in funds

	At 1.7.19	Net movement in funds	At 30.6.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	257,808	10,062	267,870
	<u>257,808</u>	<u>10,062</u>	<u>267,870</u>
<b>TOTAL FUNDS</b>	<u>257,808</u>	<u>10,062</u>	<u>267,870</u>

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	377,324	(367,262)	10,062
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>377,324</u>	<u>(367,262)</u>	<u>10,062</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	257,808	47,090	304,898
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>257,808</u>	<u>47,090</u>	<u>304,898</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	746,311	(699,221)	47,090
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>746,311</u>	<u>(699,221)</u>	<u>47,090</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2021.

**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	213,729	226,104
<b>Investment income</b>		
Deposit account interest	76	772
<b>Charitable activities</b>		
Sales	132,882	140,506
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	5,000
Government furlough grant	<u>22,300</u>	<u>4,942</u>
	<u>22,300</u>	<u>9,942</u>
<b>Total incoming resources</b>	368,987	377,324
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Van expenses	1,476	5,064
Depreciation of fixtures & fittings	125	249
Depreciation of motor vehicles	3,820	3,822
Depreciation of computer equipment	1,104	1,765
Loss on sale of tangible fixed assets	<u>177</u>	<u>-</u>
	6,702	10,900
<b>Charitable activities</b>		
Wages	154,019	161,900
Social security	8,441	10,144
Pensions	7,980	8,277
Office rent	10,028	10,021
Insurance	1,952	1,871
Light and heat	3,230	3,060
Telephone	1,159	1,517
Postage and stationery	23,365	21,455
Honoraria	550	2,161
Travel & Subsistence	349	8,741
Outreach	700	1,603
Newsletters	30,710	31,882
Purchases	136,835	134,182
Closing Stock	(63,743)	(50,121)
Conference costs	-	845
Carried forward	315,575	347,538

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**Creation Ministries International  
(UK/Europe) Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2021**

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	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	315,575	347,538
Bank charges	<u>7,482</u>	<u>6,624</u>
	323,057	354,162
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	<u>2,200</u>	<u>2,200</u>
Total resources expended	<u>331,959</u>	<u>367,262</u>
<b>Net income</b>	<u><u>37,028</u></u>	<u><u>10,062</u></u>

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