

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**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

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

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

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

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 decline; 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.

**CREATION MINISTRIES INTERNATIONAL
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

- **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**

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 on11/11/2025..... and signed on its behalf by:


.....
P B Bell - Secretary

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

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**

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

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 £
FIXED ASSETS					
Tangible assets	12	1,739	-	1,739	3,489
CURRENT ASSETS					
Stocks	13	75,784	-	75,784	84,247
Debtors	14	23,349	-	23,349	13,071
Cash at bank and in hand		358,701	-	358,701	366,320
		<u>457,834</u>	<u>-</u>	<u>457,834</u>	<u>463,638</u>
CREDITORS					
Amounts falling due within one year	15	(9,539)	-	(9,539)	(21,249)
NET CURRENT ASSETS		<u>448,295</u>	<u>-</u>	<u>448,295</u>	<u>442,389</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>450,034</u>	<u>-</u>	<u>450,034</u>	<u>445,878</u>
NET ASSETS		<u>450,034</u>	<u>-</u>	<u>450,034</u>	<u>445,878</u>
FUNDS	16				
Unrestricted funds				450,034	445,878
TOTAL FUNDS				<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 on11/11/2025..... 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 £
Cash flows from operating activities			
Cash generated from operations	1	(12,362)	(7,549)
Interest paid		(4,977)	(5,480)
Net cash used in operating activities		<u>(17,339)</u>	<u>(13,029)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(461)
Sale of tangible fixed assets		-	1,250
Interest received		9,720	9,375
Net cash provided by investing activities		<u>9,720</u>	<u>10,164</u>
Change in cash and cash equivalents in the reporting period			
		<u>(7,619)</u>	<u>(2,865)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>366,320</u>	<u>369,185</u>
Cash and cash equivalents at the end of the reporting period		<u><u>358,701</u></u>	<u><u>366,320</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 30 JUNE 2025**

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

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	4,156	(7,335)
Adjustments for:		
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
Net cash used in operations	(12,362)	(7,549)

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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**

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

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

5. OTHER INCOME

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

6. RAISING FUNDS

Raising donations and legacies

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

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

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

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	-	2,300
Depreciation - owned assets	1,750	5,660
Surplus on disposal of fixed assets	<u>-</u>	<u>(1,250)</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
	<u>173,877</u>	<u>186,130</u>

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

	2025	2024
Charitable Activities	<u>7</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 £40,110 (2024: £36,246).

12. TANGIBLE FIXED ASSETS

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

**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 £
Unrestricted funds			
General fund	445,878	4,156	450,034
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	367,582	(363,426)	4,156
TOTAL FUNDS	<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

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

Comparative 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)
TOTAL FUNDS	<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:

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	720,880	(724,059)	(3,179)
TOTAL FUNDS	<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**

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	233,141	227,015
Legacies	4,742	2,000
	237,883	229,015
Investment income		
Deposit account interest	9,720	9,375
Charitable activities		
Sales	114,475	113,658
Conference fees	5,504	-
	119,979	113,658
Other income		
Gain on sale of tangible fixed assets	-	1,250
Total incoming resources	367,582	353,298
EXPENDITURE		
Raising donations and legacies		
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
	5,187	9,430
Charitable activities		
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**

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

This page does not form part of the statutory financial statements