



**WORLD SPORT MINISTRIES**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

AS A CHARITABLE INCORPORATED ORGANISATION

**WORLD SPORT MINISTRIES  
CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>CONTENTS</b>	<b>Page</b>
<b>Vision, Mission &amp; Objectives</b>	<b>1</b>
<b>General Information</b>	<b>2</b>
<b>Trustees' Report</b>	<b>3 – 7</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10</b>
<b>Cash Flow Statement</b>	<b>11</b>
<b>Notes to the Financial Statements</b>	<b>12 – 15</b>

WORLD SPORT MINISTRIES  
VISION, MISSION & OBJECTIVES  
FOR THE YEAR ENDED 31 MARCH 2021

**Our Vision:** A world where people find Jesus Christ in and through sport in their community.

**Our Mission:** To start and support sports ministry teams throughout the world.

**Our Objectives:**

- The advancement of the Christian faith throughout the world to all people by means of proclaiming the gospel of Jesus Christ and using sport to positively impact communities in collaboration with local churches.
- To demonstrate, promote and encourage Christian values, including dignity, unity, empowerment and partnership, to all people brought into contact with the work of WSM. This is through the advancement and development of helping others establish 'Community Sports Teams' that use sports ministry events and processes to help reach people and develop their physical, mental and spiritual capacities. This is to enable people to grow in maturity as individuals, that their condition of life may be improved, and that they contribute positively to their local community.
- To start and support Community Sports Teams around the world that deliver sustainable sports ministry, proclaiming the gospel and encouraging discipleship through links with local churches.

Details of how the charity carries out its work:

- To provide a link between a local church and the surrounding community using sport as the medium. This involves the development of trained local Community Sports Teams.
- To provide other Christian charities with a proven tool set for running sports teams and associated activities to support their own work. This will involve partnership arrangements where appropriate.
- Advising Community Sports teams on the use of carefully supervised and paid activities such as camps for children during school holidays. These involve the development of sports-related programmes designed to encourage individual potential and reinforce the values identified in the Objects.
- Financing is provided by obtaining funds from private donors, churches, grant making trusts and various fundraising events.
- When further funds become available in the future this model will be extended to additional countries and also further coverage within the United Kingdom. This will involve more staff supporting the organisation to promote Community Sports Teams and also partner with other charities as appropriate.



WORLD SPORT MINISTRIES  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021

**General Information**

<b>TRUSTEES:</b>	G Massey – Chairman J Webb-Peploe A Sturges-Durden
<b>PRINCIPAL ADDRESS:</b>	1A Forum Buildings St James Parade Bath BA1 1UG
<b>BANKERS:</b>	HSBC 45 Milsom Street Bath Somerset BA1 1DU
<b>ACCOUNTANT:</b>	Jake Wright ACA 14 Newbridge Hill Bath BA1 3PU
<b>REGISTERED NUMBER:</b>	1161465

**WORLD SPORT MINISTRIES  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees of World Sport Ministries ("WSM") present their report and accounts for the year ended 31 March 2021.

**Trustees**

Trustees of the Charitable Incorporated Organisation (CIO) throughout the accounting period were Graham Massey, Jon Webb-Peploe (appointed 8<sup>th</sup> June 2020) and Alison Sturgess-Durden.

**Investment Powers**

The CIO Deed ("CIOD") authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

**Constitution, Objectives and Policy**

The CIO is constituted by the CIOD and, as a Christian ministry, its objectives are to proclaim the Christian gospel based on WSM's documented statement of faith in and through sports activities as well as promoting and assisting the level of sports participation opportunities and facilities to improve the general welfare of young people.

The CIO raises a lot of its income from the donations of the charity's supporters. Added to this have been various sources of grant funding and some event fundraising.

Day to day responsibility for the operation of the WSM office functions and organisation of paid and voluntary staff is delegated to a Central Operations Team overseen by the board of Trustees.

Community Sports Teams are to be set up as separate entities focusing on their localities, but agree to abide by the WSM code of conduct, which gives them access to a range of support services from the Central Operations Team and the right to use the WSM name.

**2021 Activities and Achievements**

We set exciting plans prior to the beginning of our 'new year,' without realising what was to come in the form of the Coronavirus pandemic. Like most others, many of our plans and aspirations were put on hold as 3 different government lockdowns took things out of our hands and dramatically reduced our ability to serve communities and reach people throughout the world and particularly at 'home' in the UK.

That said, God works all things for good and we are very grateful for what we were able to, how we could adapt to the restrictions in place and the 'extra time' we had to train and mentor new teams and leaders internationally.



## UK Ministry

Covid-19 severely hampered what we were able to do throughout the entirety of the year.

### SCHOOLS

National lockdowns meant that our schools programme where we were working with 1,100 children every week through a combination of PE lessons and extra-curricular clubs linking sports drills to life skills was curtailed as children were sent home or 'outsiders' were not permitted in as schools deployed strict year group 'bubbles.'

That meant that we got creative and had our coaching team create more than 50 'At Home' mini skills sessions for schools to use and for children and parents to do in their garden or living room.

### YOUTH SPORTS LEADERSHIP

We did likewise with our Youth Sports Leadership group, where we engaged with teenagers online to develop and mentor them; we loved seeing the youth themselves develop digital content for the programme as well as for younger children within our network.

### CAMPS

Sadly, we couldn't stage any of the 12 sports camps that we had planned to deliver during school holidays. Instead, we produced and made available 'At Home' video clips to help inspire children, keep them active and engage their minds during an uneasy time of decreasing physical activity and increasing mental health issues.

We were able to serve a local school by running a mini-camp on site for the children of 'Key Workers' during the height of the pandemic on two separate occasions – what a joy it was to engage with these children and provide child-care for parents serving our country on the front line in desperate times.

### COMMUNITY

For some of the Autumn and winter of 2020 when restrictions were eased, we were able to stage sports sessions for young people in local parks. Parents and children alike were thrilled to 'come back out to play,' and the need to engage with young people to aid them physically, mentally, emotionally and spiritually was essential.

## International Ministry

Despite Covid-19 scaling the earth in 2020/21, our international ministry network grew tremendously through new and continued partnerships.

Thankfully, coronavirus didn't restrict all nations the same, meaning a lot of the ministry's work in parts of Africa was able to function and flow at certain points of the year. In fact, activities still saw more than 180,000 people impacted actively with the good news of Jesus; wonderfully, 7,982 of them chose to begin a relationship with Him. We thank God.

Our multiplying model of community Sports Team development witnessed the growth of teams from 85 the previous year to a now healthy 120 teams.

These teams are within 17 different nations, up from 9 in the past year due to the time we had to intentionally process partnering opportunities and then deliver online team and leadership training. New nations that we have started ministry partnerships are: Togo, Benin, Guinea, Liberia, Tanzania, Rwanda, India and the Philippines.



WORLD SPORT MINISTRIES  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021

## Summary

In a year disrupted like no other in our lifetime, we are so grateful to God for such growth. When it became difficult to actively engage with our local area and the UK itself, the Lord opened doors for us to equip others who were able to reach people.

What we do grew:

- From 10 nations to 17 nations
- From 85 teams to 120 teams
- From 850 leaders trained to 1,557 trained
- From 70,000 people impacted to 182,000 impacted

Thank You Lord.

## Looking Ahead – 2021-22

Our 2021/22 plans are partly dependent upon what we are permitted to do with some covid-19 related restrictions still in place, limiting wide-spread engagement and certainly international travel. That said, we have learned in this past year that God can make a way when there seems no way.

Therefore, we are working hard and laying foundations through fundraising, volunteer recruitment, leadership training and materials and tool production to be able to grow our reach and impact locally and internationally over the next 12 months.

Our heart is to:

- Grow our children's reach by serving more schools, delivering more sessions with more coaches. As well as this we aim to stage a growing number of camps in 3 different cities and implement discipleship huddles for willing children to grow in their faith.
- Reach into more disadvantaged communities in the Bristol and Bath area by partnering with others and providing sport, food and opportunities in targeted communities.
- Strengthen international teams through a new mentoring scheme and a 'Training of Trainers' programme.
- Multiply our work through partnership into 8 new nations.





## Financial Review

The trustees consider the performance of the charity, as detailed on pages 9 to 11, to be satisfactory and the continuation of donations has made it viable. There were 3 paid employees during the year ended 31 March 2021 (19/20: 3).

The major income derives from services delivered with donations from supporters and grant making trusts also important and needing to increase in 2021/22 to drive growth into prioritised areas such as ministry to disadvantaged people, that are not self-funding. The funds allow the Trust to continue its activities and achieve its primary goals for the coming year. The timing of events and activities can result in short-term fluctuations in cash and net funds positions. Cash balances are closely monitored for these short-term fluctuations and the cash balance as at 31 March 2021 allows the Trust to meet its obligations. For this reason, the trustees have adopted the going concern basis in preparing the financial statements.

## Statement of Trustee Responsibility

The trustees are required under the Charities Act to prepare financial statements for each financial year which give a true and fair view of the charity's activities during the year, and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements that give a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of accounting practice have been followed, subject to any departures being disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping the accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy the financial position of the charity and enable them to ensure the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the charity and hence take responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees will also ensure that health and safety policies are in place. The trustees will also undertake an annual pay review of the charity's staff and ensure that management appraisals are undertaken.





### **Statement as to disclosure of information to the Independent Examiner**

So far as each trustee is aware, there is no relevant audit information of which the charity's Independent Examiner is unaware.

Each trustee has taken all the steps (such as making enquiries of other trustees and the Independent Examiner and any other steps required by the trustee's duty to exercise care, skill and diligence) that he or she ought to have taken in his or her duty as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's Independent Examiner is aware of that information.

### **Approval**

This report was approved by the trustees on 17 January 2022 and signed on their behalf.

  
Graham Massey  
Trustee – Chairman

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD SPORTS MINISTRIES

I report on the accounts of World Sports Ministries for the year ended 31 March 2021, which are set out on pages 9 to 15.

### Respective responsibilities of the Trustee and the Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charity's Act 2011 ("the 2011 Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Jake Wright, ACA  
Address: 14 Newbridge Hill  
Bath  
BA1 3PU

Date: 17 January 2022



WORLD SPORT MINISTRIES  
SUMMARY OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2020/21 £	2019/20 £
<b>Income</b>			
Restricted Funds			
Donations		9,060	-
Unrestricted Funds			
Donations		40,083	31,172
Charitable Activities		29,804	154,171
Grants		2,000	-
CIRS Grant		53,088	-
<b>Total</b>		<b>134,035</b>	<b>185,343</b>
<b>Resources Expended</b>			
Raising Funds		(630)	(630)
Charitable Activities	4	(113,315)	(178,843)
<b>Total</b>		<b>(113,945)</b>	<b>(179,473)</b>
<b>Net movement in funds for the year</b>	2	<b>20,090</b>	<b>5,870</b>
Total Funds brought forward		<b>6,167</b>	<b>297</b>
<b>Total Funds carried forward</b>		<b>26,257</b>	<b>6,167</b>

There are no other gains or losses apart from those recognised above.  
All transactions derive from continuing activities of the Charity.  
The notes on pages 12 to 15 form part of these financial statements



WORLD SPORT MINISTRIES  
BALANCE SHEET  
AS AT 31 MARCH 2021

	Notes	31 March 2021 £	31 March 2020 £
<b>Fixed Assets</b>			
Tangible assets	5	-	479
<b>Current Assets</b>			
Debtors	6	12,422	8,407
Cash at Bank & In Hand		34,119	10,952
<b>Total Current Assets</b>		<u>46,541</u>	<u>19,359</u>
<b>Creditors</b>			
Amounts falling due within one year	7	<u>(20,284)</u>	<u>(13,671)</u>
<b>Net Current Assets / (Liabilities)</b>		<u>26,257</u>	<u>5,688</u>
<b>Net Assets</b>		<u>26,257</u>	<u>6,167</u>
Represented by:			
Restricted Fund		8,010	-
Unrestricted General Fund		18,247	6,167
<b>Total Funds</b>		<u>26,257</u>	<u>6,167</u>

The notes on pages 12 to 15 form part of these financial statements.

The financial statements and associated notes (which form part of these accounts) on pages 12 to 15 were approved by the Trustees on 17 January 2022.

  
Graham Massey  
Trustee

WORLD SPORT MINISTRIES  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2020/21 £	2019/20 £
Cash generated from operating activities	8	23,167	8,622
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	-
<b>Increase in cash in the year</b>		<b>23,167</b>	<b>8,622</b>
Cash at the beginning of the year		10,952	2,330
<b>Cash at the end of the year</b>		<b>34,119</b>	<b>10,952</b>

## 1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom, the Statement of Recommended Practice (SORP) "Accounting by Charities" and the Charities Act 1993 as amended by the Charities Act 2011.

The financial statements are prepared on the going concern basis and the accounting policies have been consistently applied, other than where new policies have been adopted

### (a) Accounting convention

The financial statements are prepared under the historic cost convention, on an accruals basis.

### (b) Extent of Operations

The financial statements have been prepared to include all funds directly under the responsibility of World Sports Ministries. These operations are described in the Trustees' Report.

### (c) Funds

Following the requirements of the Statement of Recommended Practice all the funds of the charity have been analysed over the relevant types of funds, which are:

#### **Restricted Funds**

Restricted funds are those where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent. During the year ended 31 March 2021, £9,060 was received in respect of restricted funds (31 March 2020: £nil).

#### **Unrestricted Funds**

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide.

### (d) Income

Donations received are accounted for on a receipts basis. The related tax credit on any donations received is accounted for on an accruals basis once the donation has been received.

All other income is accounted for on an accruals basis.

### (e) Tangible Fixed Assets

Fixed assets are recorded at cost of purchase less accumulated depreciation. The charity generally capitalises assets which meet or exceed a de minimus value of £250 and are likely to have a useful economic life of more than one year.

### (f) Depreciation

Depreciation of fixed assets is charged monthly commencing in the month of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis with an assumed economic life of between three and five years.



## (1) ACCOUNTING POLICIES (continued)

### (g) Resources expended

Expenditure is recognised when a liability is incurred.

- Charitable activities include expenditure associated with achieving the charitable objectives and activities of the charity.
- Costs of generating funds are those costs incurred purchasing items for re-sale.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories.

### (h) Taxation

The Charitable Incorporated Organisation (CIO) is a registered charity and is accordingly exempt from taxation on its charitable activities.

## 2. OPERATING SURPLUS

The Operating Surplus is stated after charging:

	2020/21 £	2019/20 £
Trustees' remuneration	-	-
Depreciation	479	515

## 3. STAFF COSTS

	2020/21 £	2019/20 £
Wages & Salaries	88,903	92,810
National Insurance	8,673	6,236
Pension Contributions	2,115	2,231
<b>Total</b>	<b>99,691</b>	<b>101,277</b>

The average number of full-time equivalent employees was 3 during the year ended 31 March 2021 (2019/20: 3).

## 4. RESOURCES EXPENDED

All expenditure has been classified as charitable activities expenditure and includes costs of running events, mostly in schools and camps. Support costs have been fully allocated to charitable activities expenditure.

There are limited costs of generating funds as the majority of donations derive from repeat donations from supporters of the charity. No governance costs have arisen as Trustees do not incur expenses in the course of the charity's governance activities.

WORLD SPORT MINISTRIES  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**5. TANGIBLE FIXED ASSETS**

	£
Cost brought forward as at 1 April 2020	1,546
Additions	-
<b>Cost carried forward as at 31 March 2021</b>	<b>1,546</b>
Accumulated depreciation as at 1 April 2020	1,067
Charge for the year	479
<b>Accumulated depreciation as at 31 March 2021</b>	<b>1,546</b>
<b>Net book value as at 31 March 2021</b>	<b>-</b>
Net book value as at 1 April 2020	479

**6. DEBTORS**

	31 March 2021 £	31 March 2020 £
Receivables	10,924	6,841
Prepayments / Accrued Income	1,498	1,566
<b>Total</b>	<b>12,422</b>	<b>8,407</b>

**7. CREDITORS: Amounts falling due within one year**

	31 March 2021 £	31 March 2020 £
Accounts Payable	1,322	3,590
Accruals	715	2,444
Social Security Costs	2,221	5,722
Deferred / Pre-Paid Income	16,026	1,463
Pension Payable	-	452
<b>Total</b>	<b>20,284</b>	<b>13,671</b>

**8. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

	2020/21 £	2019/20 £
Net movement in funds	20,090	5,870
Depreciation charge for the year	479	515
(Increase) / Decrease in debtors	(4,015)	2,837
Increase / (Decrease) in creditors	6,613	(600)
<b>Net cash flows from operating activities</b>	<u>23,167</u>	<u>8,622</u>

**9. TRUSTEES**

None of the trustees received any fees for their services as Trustees.

During the year, the Trustees, and those deemed related parties, made donations to World Sport Ministries totalling £12,050 (2019/20: £4,200).