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# **WORLD SPORT MINISTRIES**



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**WORLD SPORT MINISTRIES**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**AS A CHARITABLE INCORPORATED ORGANISATION**

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## VISION MISSION AND OBJECTIVES FOR THE YEAR ENDED 31 MARCH 2022

**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.

## GENERAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

### General Information

**TRUSTEES:** G Massey – Chairman  
J Webb-Peploe  
A Sturgess-Durden

**PRINCIPAL ADDRESS:** 1A Forum Buildings  
St James Parade  
Bath  
BA1 1UG

**BANKERS:** HSBC  
45 Milsom Street  
Bath  
Somerset  
BA1 1DU

**ACCOUNTANT:** Jake Wright ACA  
14 Newbridge Hill  
Bath  
BA1 3PU

**REGISTERED NUMBER:** 1161465

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees of World Sport Ministries ("WSM") present their report and accounts for the year ended 31 March 2022.

### Trustees

Trustees of the Charitable Incorporated Organisation (CIO) throughout the accounting period were Graham Massey, Jon Webb-Peploe 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

As our year begins from April 1st, it was difficult to predict what would happen as the world slowly emerged out of the Coronavirus pandemic. Numerous lockdowns in the UK and in all our partnering nations overseas in 2020 and early 2021 meant that there was real uncertainty around community engagement and the ability to do face to face ministry. This resulted in a real mix of progress; when restrictions were finally eased, many people rushed out to connect, whereas some others were sceptically nervous, limiting some opportunities. That said, we are so grateful to God that He made a way for us and our partnering teams to engage and reach out to people as best as we could during a very transitional year that was still full of life change as you will read below.

### UK Ministry

The nation eventually came 'back out to play' from mid-March and so our UK staff and volunteers responded by reaching out into communities and journeying with many people who had been adversely affected by the pandemic.

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

### Schools

Having spent most of the previous year engaging with children and families via online sessions that we created, it was wonderful to get back into schools and connect with young people actively. Many schools remained very cautious about permitting 'outsiders' in to work with their children as they were still navigating social distancing and age-group bubbles best practice. This meant it wasn't until later in the year that most of our usual schools came back fully into our timetables. We were able to serve 16 schools through 72 PE, mentoring and sports club sessions each week, impacting 1,000 children through our 'whole-life coaching.'

### Camps

Our first camp of the year was at Easter, not knowing if parents would be confident enough to send their children after multiple lockdowns – but they did, in abundance! This reminded us of the desperate need young people and their parents had to re-connect and get active.

Within the year, we were able to deliver 12 sports camps in two different local areas that reached 1,034 children in total. We wrote curriculums to help the children engage again with one another, with sport and with God if they wanted to and 154 of them did! Both children and parents were thrilled to attend camp, particularly those whose mental health had deteriorated significantly through the pandemic.

### Youth Sports Leadership

It was great to re-engage with some previous and new teenage young leaders as we re-started the programme in late spring. 24 young people attended monthly sessions that focused on them discovering faith, developing character, learning skills and engaging in community mission. A further 12 teenagers also serve on our children's sports camps, gaining invaluable leadership experience. The programme included an adventurous weekend away, fundraising for good local causes and 1 on 1 mentoring for some of the youth that were really in need of support.

### Community

Community Sports Teams had to re-form out of the lockdowns which took time to mobilise and gain confidence before a significant volume of other community projects could be delivered by them. That said, the Bath and Bristol CST's were able to serve local churches by running sports zones in various summer outreach projects and the Poole CST was able to re-engage teenagers from a local estate with weekly football and enter a team of young adults that it journey's with into the local football league where they train and compete together each week.

During the time of the pandemic, we were able to raise some funding to help provide opportunities and reach people from disadvantaged backgrounds who had really suffered over the previous 12 months. The Lord provided for us to then be able to stage activities for free in schools, the community and invite children and youth onto our camps and Youth Sports Leadership course. During the year, 273 different young people benefitted through 1,562 hours of combined free activity in this way.

### International Ministry

We are so grateful to be able to partner with and serve teams and leaders internationally.

In a developmental year on the back of great growth into new territories in the previous 12 months (as reported), we sensed from God the strong desire to enhance the mentoring and support of existing teams and leaders. We did this by devising and delivering a new service plan of support which included additional leadership development and team training, as well as equipping a team of 8 Core Mentors who were assigned to journey with, encourage and help. To date, this has helped some teams grow stronger and enable wider ministry locally and nationally.

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

We were thrilled to learn of new strategies that engaged with communities in different contexts which enabled cross-learning between teams in various nations. God was so faithful in touching hearts and lives, and we were blessed to hear so many changed-life stories. We were also able to continue to add strategic and creative value to wider partnering networks to develop ministry in Europe and throughout the world by attending meetings and co-working with others on developmental tasks.

### Summary

Here is a top line overview of what we saw the Lord do in the past 12 months:

- 79 new teams trained throughout 18 nations
- 123,267 people impacted through sports ministry activities
- 27,503 people chose to begin following Jesus.

Glory to God.

### Looking Ahead – 2022-23

We are determined to make this next year count. With God's help we really want to:

#### Grow our LOCAL Ministry

- Serve 30 new schools, delivering 110 sessions, reaching 1,500 young people weekly.
- Stage 17 Sports Camps in 3 areas, impacting 600 children.-Facilitate 2 youth Sports Leadership groups engaging with 45 teenagers.
- Run 6 community Sports Huddles, discipling 50 children.
- Envision, equip and empower 40 volunteers to launch 5 new outreach strategies.

#### Grow our International Ministry

- Launch Community Sports Teams in 8 new nations.
- Equip teams and leaders, delivering level 1 and level 2 training in 24 nations.
- Facilitate the mentoring of 32 key leaders.

#### Grow our National Ministry

- Strengthen existing 3 teams through 'Level 2 and Level 3 Training'
- Launch 2 new teams through UK partnering network.

To achieve these focus areas, we aim to prioritise the development of three key ministry elements:

1. **Prayer** – increasing the number of intercessors and prayer warriors to cover what we do.
2. **Provision** – growing our funding level significantly through donors, trusts, services and events.
3. **People** – Recruiting additional staff and volunteers to strengthen and grow our work.



## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

### 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 6 paid employees during the year ended 31 March 2022 (31 March 2021: 3).

The major income derives from services delivered with donations from supporters and grant making trusts also important and needing to increase in 2022/23 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 2022 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 16 January 2023 and signed on their behalf.

**Graham Massey**  
**Trustee – Chairman**

## INDEPENDANT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 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 2022, 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: 16 January 2023

## SUMMARY OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2021/22 £	2020/21 £
<b>Income</b>			
Restricted Funds			
Donations			1,060
Grants		16,050	8,000
Unrestricted Funds			
Donations		26,687	40,083
Charitable Activities		140,245	29,804
Grants		1,000	2,000
CJRS Grant / ER NIC Allowance		20,176	53,088
<b>Total</b>		<b><u>204,158</u></b>	<b><u>134,035</u></b>
Resources Expended			
Raising Funds			(630)
Charitable Activities	4	(175,461)	(113,315)
<b>Total</b>		<b><u>(175,461)</u></b>	<b><u>(113,945)</u></b>
Net movement in funds for the year	2	28,697	20,090
Total Funds brought forward		<u>26,257</u>	<u>6,167</u>
<b>Total Funds carried forward</b>		<b><u>54,954</u></b>	<b><u>26,257</u></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.

## BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31 March 2022 £	31 March 2021 £
<b>Fixed Assets</b>			
Tangible assets	5	<b>288</b>	-
<b>Current Assets</b>			
Debtors	6	<b>25,298</b>	12,422
Cash at Bank & In Hand		<b>46,033</b>	34,119
<b>Total Current Assets</b>		<b><u>71,331</u></b>	<u>46,541</u>
<b>Creditors</b>			
Amounts falling due within one year	7	<b><u>(16,665)</u></b>	<u>(20,284)</u>
<b>Net Current Assets / (Liabilities)</b>		<b><u>54,666</u></b>	<u>26,257</u>
<b>Net Assets</b>		<b><u>54,954</u></b>	<u>26,257</u>
Represented by:			
Restricted Fund		<b>18,840</b>	8,010
Unrestricted General Fund		<b>36,114</b>	18,247
<b>Total Funds</b>		<b><u>54,954</u></b>	<u>26,257</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 16 January 2023.

Graham Massey  
Trustee

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2021/22 £	2020/21 £
<b>Cash generated from operating activities</b>	8	<b>12,313</b>	23,167
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(399)	-
<b>Increase in cash in the year</b>		<b>11,914</b>	23,167
Cash at the beginning of the year		<u><b>34,119</b></u>	<u>10,952</u>
<b>Cash at the end of the year</b>		<u><b>46,033</b></u>	<u>34,119</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 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 2022, £16,050 was received in respect of restricted funds (31 March 2021: £9,060).

##### **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 receipt's 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 accrual's 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 at the minimal 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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### (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:

	2021/22	2020/21
	£	£
	-	-
Trustees' remuneration	<u>111</u>	<u>479</u>
Depreciation		

### 3. STAFF COSTS

	2021/22	2020/21
	£	£
Wages & Salaries	<b>112,105</b>	88,903
National Insurance	<b>10,249</b>	8,673
Pension Contributions	<b>2,496</b>	2,115
<b>Total</b>	<b><u>124,850</u></b>	<u>99,691</u>

The average number of full-time equivalent employees was 4 during the year ended 31 March 2022 (31 March 2021: 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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. TANGIBLE FIXED ASSETS**

	£
Cost brought forward as at 01 April 2021	1,546
Additions	399
<b>Cost carried forward as at 31 March 2022</b>	<b><u>1,945</u></b>
Accumulated depreciation as at 01 April 2021	1,546
Charge for the year	111
<b>Accumulated depreciation as at 31 March 2022</b>	<b><u>1,657</u></b>
<b>Net book value as at 31 March 2022</b>	<b><u>288</u></b>
Net book value as at 01 April 2021	-

**6. DEBTORS**

	31 March 2022 £	31 March 2021 £
Receivables	10,179	10,924
Prepayments / Accrued Income	15,119	1,498
<b>Total</b>	<b><u>25,298</u></b>	<b><u>12,422</u></b>

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

	31 March 2022 £	31 March 2021 £
Accounts Payable	3,650	1,322
Accruals	2,494	715
Social Security Costs	3,332	2,221
Deferred / Pre-Paid Income	7,189	16,026
Pension Payable	-	-
<b>Total</b>	<b><u>16,665</u></b>	<b><u>20,284</u></b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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

	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
Net movement in funds	<b>28,697</b>	20,090
Depreciation charge for the year	<b>111</b>	479
(Increase) / Decrease in debtors	<b>(12,876)</b>	(4,015)
Increase / (Decrease) in creditors	<b>(3,619)</b>	6,613
Net cash flows from operating activities	<b><u>12,313</u></b>	<u>23,167</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 £9,650 (2020/21: £12,050).