



ANNUAL REPORT

2022/23

✉ info@worldsportministries.com

☎ +44 (0)1225 300199

🌐 worldsportministries.com



WORLD SPORT MINISTRIES

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

AS A CHARITABLE INCORPORATED ORGANISATION



WSM
CIO Annual Report 2022/23

CONTENTS

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



VISION, MISSION & OBJECTIVES

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

TRUSTEES:

G Massey – Chairman
J Webb-Peploe
A Sturgess-Durden

PRINCIPAL ADDRESS:

Weston Hub
Penn Hill Road
Bath
BA1 4EH

BANKERS:

HSBC
45 Milsom Street
Bath
Somerset
BA1 1DU

ACCOUNTANT:

Jake Wright ACA
14 Newbridge Hill
Bath
BA1 3PU

REGISTERED NUMBER:

1161465

TRUSTEES' REPORT

The trustees of World Sport Ministries ("WSM") present their report and accounts for the year ended 31 March 2023.

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 & 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.

2022 ACTIVITIES & ACHIEVEMENTS

2022 was a good year with much to be grateful to God for. It was very much a year of sustained progress both nationally in the UK and internationally through our partnering network. Many lives were impacted body, soul and spirit through our model of intentionally journeying in and through the platform that sport provides.

UK MINISTRY

The majority of work undertaken was in our immediate locality of Bath and Bristol in the Southwest of England. A combination of centralised staff and volunteers from those city's Community Sports Teams facilitated a varied approach to different people groups within some different areas of the region.

SCHOOLS WORK

We were able to equip 13 coaches to serve in 18 schools through 31 PE lessons, 11 mentoring sessions, 7 lunch clubs and 32 after-school clubs each week. This impacted 1,200 children through our 'whole-life coaching' where coaches experientially taught life skills through sports drills using Christian values. We also staged 2 school missions where entire schools were engaged through a themed day with a delivery team of coaches and volunteers.

SPORTS CAMPS

2022 saw us stage 14 different sports camps within 2 different local areas totalling 47 days of camp throughout the year.

Curriculums were written and coaches and volunteer leaders and young leaders were trained to deliver experiential learning linked to daily themes. 1,044 children attended and had a great time! 164 of these children chose to begin following Jesus or make a deeper commitment to Him.

SPORTS HUDDLES

We piloted new sporty discipleship groups for children called Sports Huddles. Staged weekly in local communities in partnership with some local churches, we designed content that enabled children with desire to play sport and grow in the newfound faith in Jesus. It was wonderful to see children hungry to know more about God as well as other children interested enough to 'discover more.'

YOUTH SPORTS LEADERSHIP

Our popular 'YSL' continued locally with 35 teenagers either fully engaged on the programme or in part by serving on our sports camps and in local schools alongside coaches.

Monthly group sessions, community service projects, adventure days, youth socials as well as some 1 on 1 mentoring enabled these precious young people to be discipled, mentored and grow in their leadership.

COMMUNITY

Thankfully the Lord provided through some of our fundraising efforts and we were able to bless many young people from disadvantaged backgrounds to attend school sessions, sports camps and youth sports leadership programmes as well as partner with others nearby to deliver direct activity to those who just cannot afford localised sport.

INTERNATIONAL MINISTRY

We continued to help start fresh ministry teams or concepts in new territories as well as help strengthen existing ministry teams so that they can grow their impact.

We did this in 18 different nations in 2022 (Benin, Burundi, DRC, Guinea, India, Kenya, Liberia, Malawi, Nepal, Pakistan, Philippines, Rwanda, Sierra Leone, Tanzania, Togo, Uganda, Zambia & Zimbabwe)

Great learning was done through many of these partnerships and we praise God for the growth of many ministry teams and the impact they had for Jesus through great varieties of ministry such as sports tournaments, chaplaincy, sports road-shows, festivals and demonstrations.

We also began engagement with potential new partners in additional destinations that we hope will come to fruition within the next year to 18 months.

Summary

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



Looking Ahead – 2023-24

We are excited about what is ahead of us. Despite some rapid progress and many changed lives, It feels like the past 2 years have been laying required additional foundations for what's to come. We have a sense from God and a heart to:

- Train and grow more leaders.
- Partner in new 'gap' territories.
- Empower 'specialists' to effectively reach and disciple specific people-groups.

This coupled with seeking to see a wider reach and impact within our existing concepts would make for a progressive and life-changing next year for many.

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 7 paid employees during the year ended 31 March 2023 (31 March 2022: 6).

The major income derives from services delivered with donations from supporters and grant making trusts also important and needing to increase in 2023/24 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 2023 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 18 January 2024 and signed on their behalf.

Graham Massey
Trustee – Chairman

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of World Sports Ministries for the year ended 31 March 2023, 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 2024

SUMMARY OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2022/23 £	2021/22 £
Income			
Restricted Funds			
Donations		-	
Grants		1,800	16,050
Unrestricted Funds			
Donations		30,990	26,687
Charitable Activities		192,716	140,245
Grants		8,750	1,000
CJRS Grant / ER NIC Allowance		-	20,176
Total		234,256	204,158
Resources Expended			
Raising Funds		-	-
Charitable Activities	4	262,343	(175,461)
Total		262,343	(175,461)
Net movement in funds for the year	2	(28,087)	28,697
Total Funds brought forward		54,954	26,257
Total Funds carried forward		26,867	54,954

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 AS AT 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed Assets			
Tangible assets	5	499	288
Current Assets			
Debtors	6	20,543	25,298
Cash at Bank & In Hand		36,159	46,033
Total Current Assets		<u>56,702</u>	<u>71,331</u>
Creditors			
Amounts falling due within one year	7	<u>(30,334)</u>	<u>(16,665)</u>
Net Current Assets / (Liabilities)		<u>26,368</u>	<u>54,666</u>
Net Assets		<u>26,867</u>	<u>54,954</u>
Represented by:			
Restricted Fund		7,516	18,840
Unrestricted General Fund		19,351	36,114
Total Funds		<u>26,867</u>	<u>54,954</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 19 January 2024.

Graham Massey
Trustee

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2022/23 £	2021/22 £
Cash generated from operating activities	8	(9,447)	12,313
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(427)</u>	<u>(399)</u>
(Decrease) / Increase in cash in the year		(9,874)	11,914
Cash at the beginning of the year		<u>46,033</u>	<u>34,119</u>
Cash at the end of the year		<u>36,159</u>	<u>46,033</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023, £1,800 was received in respect of restricted funds (31 March 2022: £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 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.

(1) ACCOUNTING POLICIES (continued)

(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.

(a) 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.

(b) Taxation

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

1. OPERATING SURPLUS

The Operating Surplus is stated after charging:

	2022/23 £	2021/22 £
Trustees' remuneration	-	-
Depreciation	<u>216</u>	<u>111</u>

3. STAFF COSTS

	2022/23 £	2021/22 £
Wages & Salaries	155,384	112,105
National Insurance	9,992	6,249
Pension Contributions	<u>3,529</u>	<u>2,496</u>
Total	<u>168,905</u>	<u>120,850</u>

The average number of full-time equivalent employees was 5 during the year ended 31 March 2023 (31 March 2021: 4).

1. 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.

	£
Cost brought forward as at 01 April 2022	1,945
Additions	427
Cost carried forward as at 31 March 2023	2,372
Accumulated depreciation as at 01 April 2022	1,657
Charge for the year	216
Accumulated depreciation as at 31 March 2023	1,873
Net book value as at 31 March 2023	499
Net book value as at 01 April 2022	288

6. DEBTORS

	31 March 2023 £	31 March 2022 £
Receivables	15,504	10,179
Prepayments / Accrued Income	5,039	15,119
Total	20,543	25,298

7. CREDITORS: Amounts falling due within one year

	31 March 2023 £	31 March 2022 £
Accounts Payable	3,522	3,650
Accruals	5,012	2,494
Social Security Costs	3,482	3,332
Deferred / Pre-Paid Income	17,651	7,189
Pension Payable	667	-
Total	30,334	16,665

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

	2022/23 £	2021/22 £
Net movement in funds	(28,087)	28,697
Depreciation charge for the year	216	111
Decrease / (Increase) in debtors	4,755	(12,876)
Increase / (Decrease) in creditors	13,669	(3,619)
Net cash flows from operating activities	(9,447)	12,313

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 £9,700 (2021/22: £9,650).