

Christian Safeguarding Services

Annual Report

31 December 2024

Charity No. 1196236

**Christian Safeguarding Services
Trustees' Report
For the period ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the period ended 31 December 2024.

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and is registered under charity number is 1196236. The charity is also a charitable incorporated organisation under company registration number 13127090.

The Objectives of Christian Safeguarding Services

The objectives of Christian Safeguarding Services are, for the public benefit, to advance the Evangelical Christian faith in particular (but without limitation) by providing advice, assistance, training, support and services in the area of safeguarding, to Evangelical Christian churches and other Evangelical Christian charities, organisations, groups or individuals.

Results and Reserves

The charity reported a surplus of £19,034 for the year (2023 : £0).

The charity aims to keep a level of reserves sufficient to enable it to continue its operations.

The accounts reflect the development of the organisation on its journey from being a small business into a national charity. That journey continues so the accounts show only those elements of the overall business that has transferred into the charitable body.

There have been many challenges in upscaling to a national charity which were made complex by the impact on the business of lockdown, the lack of start up investment, and changes in the trustees board of the charity.

During the past twelve months, the Board agreed to a gradual transfer of elements of the business from Phasic Ltd to the charity. Initially, the administration and management of DBS checks and memberships were transferred, with the remainder of the business remaining within Phasic Ltd.

Therefore, at this point, roughly half of the business has transferred into the charity, and the early indications are that this transfer has confirmed that the charity is financially viable.

Membership numbers and the volume of DBS checks have continued to increase steadily, but before further business is transferred to the charity, more work is required to assure the trustees that there are reasonable grounds for assessing it a going and viable concern.

The Board of Trustees continues to review and plan for this and anticipates that any further transfer and development of the charity will occur in the next twelve months.

Risk Review and Management

The trustees aim to ensure that any major risks facing the trust are identified and steps are taken where appropriate to mitigate them.

Principal address

Christian Safeguarding Services
55 Long Street
Belton
Loughborough
LE12 9TP

**Christian Safeguarding Services
Trustees' Report
For the period ended 31 December 2024**

Trustees

Susan Harrison
Colin James Berg
Mark Milson

Independent examiner

M I A Mussa FCCA
Premium Accountancy Limited
Chartered Certified Accountants
11 Main Street
Barkby
Leicester
LE7 3QG

Approved by order of the board of trustees on 15 August 2025

Colin James Berg

Christian Safeguarding Services
Independent Examiner's Report to the Trustees of Christian Safeguarding Services

I report on the accounts of Christian Safeguarding Services for the period ended 31 December 2024 which are set out on pages 3 to 6.

Respective responsibilities of trustees and 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 Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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:

- i) 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
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

M I A Mussa FCCA
Premium Accountancy Limited
Chartered Certified Accountants
11 Main Street
Barkby
Leicester
LE7 3QG

**Christian Safeguarding Services
Balance Sheet
as at 31 December 2024**

		2024
		£
Current assets		
Debtors and prepayments	2,004	
Cash at bank and in hand	21,727	
	<u>23,731</u>	
Current liabilities		
Trade creditors	1,838	
Taxation and social security	1,659	
Other creditors and accruals	<u>1,200</u>	
	<u>4,697</u>	
Net current assets		19,034
Net assets		<u>19,034</u>
Represented by		
<i>Accumulated funds</i>		
Balance at start of period		-
Net surplus		19,034
		<u>19,034</u>

These accounts were approved by the Trustees on 15 August 2025

Signed on behalf of the Board of Trustees

Colin James Berg
Trustee

Christian Safeguarding Services
Statement of Financial Activities
For the period ended 31 December 2024

	Notes	2024 £
Incoming Resources	4	
Fee income from charitable services		34,549
Total		<u>34,549</u>
Outgoing Resources	4	
Direct Charitable Expenditure		
Costs of generating charitable income		9,866
General administrative expenses		851
Legal and professional costs		4,784
Other finance charges		14
		<u>15,515</u>
Net Incoming Resources		<u><u>19,034</u></u>

Christian Safeguarding Services
Notes to the Accounts
For the period ended 31 December 2024

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the charities SORP Accounting and Reporting by Charities: Statement of Recommended Practice. 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 that 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 the accruals basis and has been classified under headings that aggregate all costs 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds comprise of unrestricted funds available for use towards the objectives of the charity.

2 STAFF COSTS

The average number of employees during the year was 0 (2023:0).

3 TRUSTEES' REMUNERATION AND BENEFITS

Trustees received no remuneration or other benefits in the year.

Christian Safeguarding Services
Notes to the Accounts
For the period ended 31 December 2024

4 INCOME AND EXPENDITURE ANALYSIS

	2024
	£
Fee income from charitable services	
Membership income	21,076
DBS fee income	13,148
Training income	86
Consultancy income	192
Advice line income	29
Administrative income	18
	<u>34,549</u>
Costs of generating charitable income	
Membership costs	961
DBS fees	8,733
Training costs	171
Consultancy costs	1
	<u>9,866</u>
General administrative expenses	
Marketing and exhibitions	605
Website costs	90
Computer and software expense	144
Travelling	12
	<u>851</u>
Legal and professional costs	
Accountancy fees	2,922
Consultancy fees	1,862
	<u>4,784</u>
Other finance charges	
Bank charges	14
	<u>15,515</u>
Total expenditure	<u>15,515</u>