

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Details

Status Registered

Legal form Other

Registered 1981-06-24

Register [View on the Charity Commission register](#)

Contact

Address 40 Woodborough Road
Winscombe
BS25 1AG

Phone 01934842828

Email info@cta.uk.com

Website www.cta.uk.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE ARTICLES OF FAITH AND IN PARTICULAR THROUGH THE MEDIUM OF AUDIO-VISUAL MEANS.

Activities: The advancement of the Christian religion, in particular through the medium of audio-visual means.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £95,678 | £104,389 | - | - |
| 2023-12-31 | £90,334 | £83,093 | - | - |
| 2022-12-31 | £84,344 | £97,581 | - | - |
| 2021-12-31 | £82,056 | £76,140 | - | - |
| 2020-12-31 | £110,316 | £79,180 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|------|------------|
| DAVID ANDREW GEE | | |
| IAN CHARLES STACEY | | |
| James Crawford Telfer | | 2015-12-09 |
| MICHAEL JOHN HENCHER BA, MA | | 2012-03-07 |

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Accounts

**CHRISTIAN TELEVISION
ASSOCIATION**

FINANCIAL STATEMENTS

31 DECEMBER 2024

Registered number: 280329

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

| | |
|------------------------------|--|
| Trustees | Michael Hencher David Gee Ian Stacey James Crawford Telfer |
| Registered Office | 40 Woodborough Road Winscombe Somerset BS25 1AG |
| Reporting accountants | Brooking Ruse & Co Limited Chartered Accountants & Independent Examiners 2 Stafford Place Weston super Mare Somerset BS23 2QZ |
| Bankers | Lloyds Bank Plc 16 The Triangle Clevedon North Somerset BS21 6NG |
| Registered number | 280329 |

Trustees' Annual Report

The Board of Christian Television Association has pleasure in presenting their annual report and financial statements for the year ended 31 December 2024.

Trustees who served during the year

Michael Hencher

David Gee (Chairman)

Ian Stacey

James Crawford Telfer

Senior staff member

Malcolm Turner

Status

The charity is governed by a constitution adopted on 6 October 1980, as amended.

Objectives

The objective of the charity is the advancement of the Christian religion in accordance with the articles of faith, in particular through the medium of audio-visual means.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Organisation

Overall responsibility for the administration of funds and distribution thereof lies with the Board. Certain responsibilities are delegated to a management committee comprising the chairman, the treasurer, executive director and programme director.

The trustees must accept, in writing, the articles of faith. New trustees are appointed by a majority of existing Board members.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

Annual Review of Progress and Achievement

The year got off to a great start with recognition at the International Christian Visual Media Crown Awards in Nashville, USA, our production "Discovering – Who is this Jesus?" winning the Gold Award for Best Television Production and Bronze for Best Documentary over \$50,000. The event was held at the National Religious Broadcasters convention, attended by over 5,000 delegates including broadcasters and producers from around the world. An ongoing publicity campaign continued including advertisements on London Underground tube trains. During the year over 17,000 booklets with the DVD was distributed by the publisher "Ten of Those".

Our production on the life of George Whitefield was released during the year with a launch event held at St Micheal's Community Centre, Stoke Gifford, Bristol. Distribution was taken up around the world including Australia, USA, Taiwan and across Europe. "Sifting the Evidence", released now for two years, continues to be well viewed with approaching 5 million views on YouTube alone, as well as other platforms. Kingsway published a study guide to accompany a version divided in 6 parts for small group or individual study.

With the change in viewing habits and technology, we decided to re-design the CTA website to make available all our programmes free to view and free of ads. This went live at the end of the year.

Our major project for the year was a four-part documentary series entitled "Discovering the Bible". Filming took place around the UK as well as in Corinth and Rome. More filming will take place in 2025 with completion scheduled for the end of the summer '25.

Our programmes are being received by a wider audience now as never before. We are excited that this includes our archive programmes, giving them a new lease of life, as well as our new productions gaining distribution and recognition, for which we are thankful.

Trustees' Annual Report**Financial review**

Voluntary income for the year was £49,185 which was increased on the previous year. This reflects donations received and there was one larger amount totalling £25,000 in the year under review. Activities for generating income have increased to £46,493 made up of £45,957 from royalties, rights and licences together with £536 from sales, services and library. Incoming resources for the year, therefore, totalled £95,678 (2023: £90,334).

Resources expended increased to £104,389 compared to £83,093 in the previous year. This is mainly reflected within the charitable activities where programme production costs increased by £19,186 to £87,644.

The net outgoing resources for the year were £8,711, this has resulted in reserves of £29,665 at 31 December 2024.

The Board aims to hold cash reserves equivalent to three months expenditure.

Ongoing changes are being made to decrease the charities outgoings and increase revenue by means of a major production release.

Statement of responsibilities of the Board

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

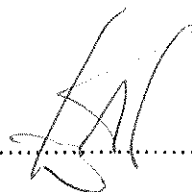
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's Trustees

Signature



David Gee
Chairman of the Board of Trustees

DATE 22 May 2025

CHRISTIAN TELEVISION ASSOCIATION

I report to the trustees on my examination of the accounts of Christian Television Association (the Charity) for the year ended 31 December 2024, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Robert D Orr ACA
For and on behalf of Brooking Ruse & Co Limited
Chartered Accountants and Independent Examiners
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ

DATE.....

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | Unrestricted funds £ | Total funds £ | 2023 Total funds £ |
|---|------|----------------------------|------------------|--------------------------|
| INCOMING RESOURCES | | | | |
| Incoming resources from generating funds | | | | |
| Voluntary income | | 49,185 | 49,185 | 45,139 |
| Activities for generating funds | 2 | 46,493 | 46,493 | 45,195 |
| Incoming resources from charitable activities | | | | |
| Other incoming resources | | - | - | - |
| Total incoming resources | | <u>95,678</u> | <u>95,678</u> | <u>90,344</u> |
| RESOURCES EXPENDED | | | | |
| Costs of generating funds | | | | |
| Charitable activities | 3 | 87,854 | 87,854 | 68,458 |
| Governance costs | 4 | 16,535 | 16,535 | 14,635 |
| Other resources expended | | - | - | - |
| Total resources expended | | <u>104,389</u> | <u>104,389</u> | <u>83,093</u> |
| Net incoming/outgoing resources before transfers | | | | |
| | | (8,711) | (8,711) | 7,241 |
| Gross transfers between funds | | | | |
| | | - | - | - |
| Net incoming/outgoing resources | | <u>(8,711)</u> | <u>(8,711)</u> | <u>7,241</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 38,376 | 38,376 | 31,135 |
| Total funds carried forward | | <u>29,665</u> | <u>29,665</u> | <u>38,376</u> |

The notes on pages 7 to 11 form an integral part of these financial statements.

BALANCE SHEET

31 DECEMBER 2024

| | Note | Total funds £ | 2023 Total Funds £ |
|---|------|---------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 2,209 | 2,351 |
| Investments | | - | - |
| | | <u>2,209</u> | <u>2,351</u> |
| CURRENT ASSETS | | | |
| Stocks | | 1,995 | 2,049 |
| Debtors | 6 | 3,774 | 1,182 |
| Cash at bank and in hand | | 30,884 | 36,232 |
| | | <u>36,653</u> | <u>39,463</u> |
| LIABILITIES: | | | |
| Creditors - amounts falling due within one year | 7 | 9,197 | 3,438 |
| | | <u>27,456</u> | <u>36,025</u> |
| Net current assets | | | |
| | | <u>29,665</u> | <u>38,376</u> |
| NET ASSETS | | | |
| | | | |
| THE FUNDS OF THE CHARITY | | | |
| Unrestricted income funds | | 29,665 | 38,376 |
| | | <u>29,665</u> | <u>38,376</u> |
| Total charity funds | | | |
| | | <u>29,665</u> | <u>38,376</u> |

Signed on behalf of the trustees:

.....
Trustee

DATE



28 May 2025

The notes on pages 7 to 11 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2024

1. ACCOUNTING POLICIES**Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014, as amended on 2nd February 2016; and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the UK Generally Accepted Accounting Practice as it applies from 1st January 2015. There are no material uncertainties regarding the Charity's ability to continue its activities for the foreseeable future. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The charity reported reserves at the end of the reporting period of £29,665, an increase to the reserves at the beginning of the period.

The Trustees, having considered the information above, have prepared the accounts on a going concern basis.

Incoming resources

Donations are recognised in the Year in which the Charity is entitled to and certain of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in the future year. Gift-Aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other Trusts. Investment income is accounted for on a receivable basis.

Resources expended

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

Governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are deemed to relate wholly to the principal activity.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2024

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Equipment At 25% per annum - reducing balance basis

Taxation

The trust is a registered charity and is not liable to United Kingdom taxation on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects.

| | | |
|---|-------------|-------------|
| 2. ACTIVITIES FOR GENERATING FUNDS | 2024 | 2023 |
| | £ | £ |
| Royalties, rights and licences | 45,957 | 44,711 |
| Sales, services and library | 536 | 484 |
| | <hr/> | <hr/> |
| | 46,493 | 45,195 |
| | | |
| 3. CHARITABLE ACTIVITIES | 2024 | 2023 |
| | £ | £ |
| Programme production costs | 87,644 | 68,458 |
| Tape production costs | 210 | - |
| | <hr/> | <hr/> |
| | 87,854 | 68,458 |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2024

| 4. GOVERNANCE COSTS | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Accountancy and independent examination | 3,144 | 3,003 |
| Computer expenses | 2,990 | 2,799 |
| Depreciation | 735 | 783 |
| Advertising | 103 | 307 |
| Printing and stationery | 582 | 410 |
| Salaries | 4,257 | 4,360 |
| Telephone | 417 | 633 |
| Travel and subsistence | 3,967 | 1,820 |
| Bank charges and interest | 300 | 485 |
| Subscriptions | - | - |
| Exchange rate difference | 40 | 35 |
| Loss on disposal of fixed assets | - | - |
| | <u>16,535</u> | <u>14,635</u> |
| | | |
| 5. TANGIBLE ASSETS | £ | |
| | Equipment | |
| Cost | | |
| At 1 January 2024 | 40,609 | |
| Additions | 593 | |
| Disposals | - | |
| | <u>41,202</u> | |
| At 31 December 2024 | | |
| | | |
| Depreciation | | |
| At 1 January 2024 | 38,258 | |
| Charge for the year | 735 | |
| Disposals | - | |
| | <u>38,993</u> | |
| At 31 December 2024 | | |
| | | |
| Net book value | | |
| At 31 December 2024 | <u>2,209</u> | |
| At 31 December 2023 | <u>2,351</u> | |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2024

| | | |
|---|---------------|---------------|
| 6. DEBTORS | 2024 | 2023 |
| | £ | £ |
| Prepayments | 316 | - |
| Trade debtors | 2,000 | 12 |
| Other debtors | 1,458 | 1,170 |
| | <u>3,774</u> | <u>1,182</u> |
| | | |
| 7. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 | 2023 |
| | £ | £ |
| Trade creditors | - | 296 |
| Accruals and deferred income | 1,965 | 1,875 |
| Loans payable | 4,459 | 427 |
| Other creditors | 1,515 | - |
| Value added tax | 518 | 504 |
| PAYE | 740 | 336 |
| Hire purchase creditor | - | - |
| | <u>9,197</u> | <u>3,438</u> |
| | | |
| 8. EMPLOYEE COSTS | 2024 | 2023 |
| | £ | £ |
| Gross salaries | 22,636 | 21,559 |
| Employers NI | 1,868 | 1,720 |
| | <u>24,504</u> | <u>23,279</u> |
| | | |
| 9. INDEPENDENT EXAMINATION | 2024 | 2023 |
| | £ | £ |
| Independent examination charges | <u>715</u> | <u>715</u> |

10. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year with the exception of J C Telfer who invoices the charity for his filming service at an hourly rate. Other expenses incurred were reimbursed, if applicable, at cost with no benefit whatever arising to the recipient.

11. EMPLOYEES AND VOLUNTEERS

The trust had one employee in this year (one in 2023). The trust also relies on volunteers to carry out some of the production work.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2024

12. RELATED PARTY TRANSACTIONS

During the year the charity received an amount of £4,032 (2023: £6,530) from CEVMA, a non-profit making organisation which organises Christian conferences around Europe in order to share experiences and encourage one another in the media sector. The charity holds a bank account for CEVMA and this year organised the conference in England on their behalf. As such the money payable has been treated as a loan in the accounts and now totals £4,459.

CEVMA is an organisation run by a group of individuals which includes J C Telfer, a Trustee, and M Turner, senior staff member, of the Christian Television Organisation.

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Accounts

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Accounts

**CHRISTIAN TELEVISION
ASSOCIATION**

FINANCIAL STATEMENTS

31 DECEMBER 2022

Registered number: 280329

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

| | |
|------------------------------|--|
| Trustees | Michael Hencher David Gee Ian Stacey James Crawford Telfer |
| Registered Office | 40 Woodborough Road Winscombe Somerset BS25 1AG |
| Reporting accountants | Brooking Ruse & Co Limited Chartered Accountants & Registered Auditors 2 Stafford Place Weston super Mare Somerset BS23 2QZ |
| Bankers | Lloyds Bank Plc 16 The Triangle Clevedon North Somerset BS21 6NG |
| Registered number | 280329 |

Trustees' Annual Report

The Board of Christian Television Association has pleasure in presenting their annual report and financial statements for the year ended 31 December 2022.

Trustees who served during the year

Michael Hencher
David Gee (Chairman)
Ian Stacey
James Crawford Telfer

Senior staff member

Malcolm Turner

Status

The charity is governed by a constitution adopted on 6 October 1980, as amended.

Objectives

The objective of the charity is the advancement of the Christian religion in accordance with the articles of faith, in particular through the medium of audio-visual means.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Organisation

Overall responsibility for the administration of funds and distribution thereof lies with the Board. Certain responsibilities are delegated to a management committee comprising the chairman, the treasurer, executive director and programme director.

The trustees must accept, in writing, the articles of faith. New trustees are appointed by a majority of existing Board members.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks

Annual Review of Progress and Achievement

Our documentary "Sifting the Evidence" – filmed in Israel just before lockdown, looking at the archaeological evidence which authenticates the scriptures – was released on YouTube in May and until the end of the year received over 3.3 million views, as well as being broadcast around the world on satellite and terrestrial television and other platforms.

The year started again filming in Israel for the remake of our documentary "Discovering – Who is this Jesus?", aimed at a non-churched audience. This was the major project for the year with post-production throughout the summer. The full-length documentary will be broadcast around the world. We also worked with distributors to produce a package of outreach materials for use by churches and organisations for evangelism. This will take the form of a magazine and booklet with QR codes linking the book to the film on a website with follow-up information and mechanism. The aim is to produce materials at a price affordable to give away to contacts. The film will also be distributed on digital media platforms and satellite. A ten-episode version for use in schools is also being produced.

Plans were put in place for the production of a documentary on the life of George Whitefield. As far as we are aware there hasn't been a professional production made of his life story and we aim to bring the character to life by using parts of his original sermons and open-air preaching. The aim is to encourage, inform and build up the church as well as being an objective testimony. Filming will start in the new year and will take place in the USA as well as locations in the UK.

We are thankful to have achieved another very productive year despite prevailing circumstances in the world.

Trustees' Annual Report**Financial review**

Voluntary income for the year was £18,349 which was increased on the previous year. This reflects donations received and there were three larger amounts totalling £12,400 in the year under review. Activities for generating income have decreased to £65,995 made up of £65,884 from royalties, rights and licences together with £111 from sales, services and library. Incoming resources for the year, therefore, totalled £84,344 (2021: £82,056).

Resources expended increased to £97,581 compared to £76,140 in the previous year. This is mainly reflected within the charitable activities where programme production costs increased by £20,174 to £77,778.

The net outgoing resources for the year were (£13,237), this has resulted in reserves of £31,135 at 31 December 2022.

The Board aims to hold cash reserves equivalent to three months expenditure.

Ongoing changes are being made to decrease the charities outgoings and increase revenue by means of a major production release.

Statement of responsibilities of the Board

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's Trustees

Signature

.....

David Gee
Chairman of the Board of Trustees

30th June 2023

CHRISTIAN TELEVISION ASSOCIATION

I report to the trustees on my examination of the accounts of Christian Television Association (the Charity) for the year ended 31 December 2022, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Robert D Orr ACA
For and on behalf of Brooking Ruse & Co Limited
Chartered Accountants and Statutory Auditors
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ

Date: 30th June 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted funds £ | Total funds £ | 2021 Total funds £ |
|---|------|----------------------------|------------------|--------------------------|
| INCOMING RESOURCES | | | | |
| Incoming resources from generating funds | | | | |
| Voluntary income | | 18,349 | 18,349 | 9,716 |
| Activities for generating funds | 2 | 65,995 | 65,995 | 72,340 |
| Incoming resources from charitable activities | | - | - | - |
| Other incoming resources | | - | - | - |
| Total incoming resources | | <u>84,344</u> | <u>84,344</u> | <u>82,056</u> |
| RESOURCES EXPENDED | | | | |
| Costs of generating funds | | | | |
| Charitable activities | 3 | 77,778 | 77,778 | 57,604 |
| Governance costs | 4 | 19,803 | 19,803 | 18,536 |
| Other resources expended | | - | - | - |
| Total resources expended | | <u>97,581</u> | <u>97,581</u> | <u>76,140</u> |
| Net incoming/outgoing resources before transfers | | (13,237) | (13,237) | 5,916 |
| Gross transfers between funds | | - | - | - |
| Net incoming/outgoing resources | | <u>(13,237)</u> | <u>(13,237)</u> | <u>5,916</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 44,372 | 44,372 | 38,456 |
| Total funds carried forward | | <u>31,135</u> | <u>31,135</u> | <u>44,372</u> |

The notes on pages 7 to 11 form an integral part of these financial statements.

BALANCE SHEET

31 DECEMBER 2022

| | Note | Total funds £ | 2021 Total Funds £ |
|---|------|---------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 2,662 | 2,294 |
| Investments | | - | - |
| | | <u>2,662</u> | <u>2,294</u> |
| CURRENT ASSETS | | | |
| Stocks | | 1,918 | 1,960 |
| Debtors | 6 | 8,671 | 2,719 |
| Cash at bank and in hand | | 28,319 | 46,279 |
| | | <u>38,908</u> | <u>50,958</u> |
| LIABILITIES: | | | |
| Creditors - amounts falling due within one year | 7 | 10,435 | 8,880 |
| | | | |
| Net current assets | | <u>31,135</u> | <u>44,372</u> |
| THE FUNDS OF THE CHARITY | | | |
| Unrestricted income funds | | 31,135 | 44,372 |
| | | | |
| Total charity funds | | <u>31,135</u> | <u>44,372</u> |

Signed on behalf of the trustees:

.....
Trustee

Date: 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2022

1. ACCOUNTING POLICIES**Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014, as amended on 2nd February 2016; and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the UK Generally Accepted Accounting Practice as it applies from 1st January 2015. There are no material uncertainties regarding the Charity's ability to continue its activities for the foreseeable future.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The charity reported reserves at the end of the reporting period of £31,135, a decrease to the reserves at the beginning of the period.

At the date of the Trustees report there is cash reserves of £28,319, which is still considered sufficient.

The Trustees, having considered the information above, have prepared the accounts on a going concern basis.

Incoming resources

Donations are recognised in the Year in which the Charity is entitled to and certain of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in the future year. Gift-Aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other Trusts. Investment income is accounted for on a receivable basis.

Resources expended

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

Governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are deemed to relate wholly to the principal activity.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2022

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Equipment At 25% per annum - reducing balance basis

Taxation

The trust is a registered charity and is not liable to United Kingdom taxation on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects.

| | | | |
|-----------|--|-------------|-------------|
| 2. | ACTIVITIES FOR GENERATING FUNDS | 2022 | 2021 |
| | | £ | £ |
| | Royalties, rights and licences | 65,884 | 70,526 |
| | Sales, services and library | 111 | 1,814 |
| | | <hr/> | <hr/> |
| | | 65,995 | 72,340 |
| 3. | CHARITABLE ACTIVITIES | 2022 | 2021 |
| | | £ | £ |
| | Programme production costs | 77,778 | 56,774 |
| | Tape production costs | - | 830 |
| | | <hr/> | <hr/> |
| | | 77,778 | 57,604 |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2022

| 4. GOVERNANCE COSTS | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Accountancy and independent examination | 2,826 | 2,886 |
| Computer expenses | 5,787 | 6,790 |
| Depreciation | 887 | 765 |
| Advertising | - | 146 |
| Printing and stationery | 289 | 380 |
| Salaries | 5,446 | 5,180 |
| Telephone | 435 | 437 |
| Travel and subsistence | 2,966 | 100 |
| Bank charges and interest | 889 | 924 |
| Subscriptions | 175 | 80 |
| Exchange rate difference | (32) | 18 |
| Loss on disposal of fixed assets | 135 | 830 |
| | <u>19,803</u> | <u>18,536</u> |
| | | |
| 5. TANGIBLE ASSETS | £ | |
| | Equipment | |
| Cost | | |
| At 1 January 2022 | 39,613 | |
| Additions | 1,389 | |
| Disposals | <u>(865)</u> | |
| | 40,137 | |
| At 31 December 2022 | <u>40,137</u> | |
| | | |
| Depreciation | | |
| At 1 January 2022 | 37,318 | |
| Charge for the year | 887 | |
| Disposals | <u>(730)</u> | |
| | 37,475 | |
| At 31 December 2022 | <u>37,475</u> | |
| | | |
| Net book value | | |
| At 31 December 2022 | <u>2,662</u> | |
| | | |
| At 31 December 2021 | <u>2,294</u> | |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2022

| | | |
|---|---------------|---------------|
| 6. DEBTORS | 2022 | 2021 |
| | £ | £ |
| Prepayments | - | - |
| Trade debtors | 6,032 | - |
| Other debtors | 2,639 | 2,719 |
| | <u>8,671</u> | <u>2,719</u> |
| | | |
| 7. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 2022 | 2021 |
| | £ | £ |
| Trade creditors | 74 | 73 |
| Accruals and deferred income | 1,770 | 1,720 |
| Loans payable | 6,957 | 5,830 |
| Other creditors | 62 | 394 |
| Value added tax | 1,572 | 814 |
| Hire purchase creditor | - | 49 |
| | <u>10,435</u> | <u>8,880</u> |
| | | |
| 8. EMPLOYEE COSTS | 2022 | 2021 |
| | £ | £ |
| Gross salaries | 20,148 | 19,281 |
| Employers NI | 1,616 | 1,442 |
| | <u>21,764</u> | <u>20,723</u> |
| | | |
| 9. INDEPENDENT EXAMINATION | 2022 | 2021 |
| | £ | £ |
| Independent examination charges | 630 | 630 |

10. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year with the exception of J C Telfer who invoices the charity for his filming service at an hourly rate. Other expenses incurred were reimbursed, if applicable, at cost with no benefit whatever arising to the recipient.

11. EMPLOYEES AND VOLUNTEERS

The trust had one employee in this year (one in 2021). The trust also relies on volunteers to carry out some of the production work.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2022

12. RELATED PARTY TRANSACTIONS

During the year the charity received an amount of £1,105 (2021: £3,269) from CEVMA, a non-profit making organisation which organises Christian conferences around Europe in order to share experiences and encourage one another in the media sector. The charity holds a bank account for CEVMA and this year organised the conference in England on their behalf. As such the money payable has been treated as a loan in the accounts and now totals £6,957.

CEVMA is an organisation run by a group of individuals which includes J C Telfer, a Trustee, and M Turner, senior staff member, of the Christian Television Organisation.

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Accounts

**CHRISTIAN TELEVISION
ASSOCIATION
FINANCIAL STATEMENTS
31 DECEMBER 2021**

Registered number: 280329

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

| | |
|------------------------------|--|
| Trustees | Michael Hencher David Gee Ian Stacey James Crawford Telfer |
| Registered Office | 40 Woodborough Road Winscombe Somerset BS25 1AG |
| Reporting accountants | Brooking Ruse & Co Limited Chartered Accountants & Registered Auditors 2 Stafford Place Weston super Mare Somerset BS23 2QZ |
| Bankers | Lloyds Bank Plc 16 The Triangle Clevedon North Somerset BS21 6NG |
| Registered number | 280329 |

Trustees' Annual Report

The Board of Christian Television Association has pleasure in presenting their annual report and financial statements for the year ended 31 December 2021.

Trustees who served during the year

Michael Hencher
David Gee (Chairman)
Ian Stacey
James Crawford Telfer

Senior staff member

Malcolm Turner

Status

The charity is governed by a constitution adopted on 6 October 1980, as amended.

Objectives

The objective of the charity is the advancement of the Christian religion in accordance with the articles of faith, in particular through the medium of audio-visual means.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Organisation

Overall responsibility for the administration of funds and distribution thereof lies with the Board. Certain responsibilities are delegated to a management committee comprising the chairman, the treasurer, executive director and programme director.

The trustees must accept, in writing, the articles of faith. New trustees are appointed by a majority of existing Board members.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks

Review of the year

Our new major project "Sifting the Evidence" was completed at the start of the year and a distribution agreement was made with Kingsway CLC. Comprising two documentaries, on the old and new testaments of the bible, the next phase was to produce a 6-part bible study series. Study guides would be written by Dr Christopher Sinkinson to accompany the visual material. Licenses to broadcast the series have been made with broadcasters worldwide for transmission on terrestrial and satellite as well as internet platforms.

The next major production started planning and pre-production. The budget of £60,000 was identified and pledged to enable work to start. Filming was scheduled to start on location in Israel in October 2021, but unfortunately due to the pandemic the country was still closed to foreign visitors and so it was re-scheduled for the end of February 2022. However, as restrictions were lifted in the UK, we were able to file the home location elements.

Work also started on a new series of "Real Lives", a series of short stories of people from all walks of life and how they came to faith. By the end of the year we were able to film Bartholomew Gee – overcoming disability; Professor Stuart Burgess – Professor of Engineering Design at Bristol University; and Shane Goodyear - London City Missioner. We were also able to film students from different backgrounds studying at Moorlands College with a view to using extracts in "So, who is this Jesus?" as well as "Real Lives".

We are thankful that despite the pandemic we had a very productive year. Plans and resources are in place to carry projects forward into 2022.

Trustees' Annual Report**Financial review**

Voluntary income for the year was £9,716 which was in line on the previous year. This reflects donations received and there were two larger amounts totalling £2,750 in the year under review. Activities for generating income have increased to £72,340 made up of £70,526 from royalties, rights and licences together with £1,814 from sales, services and library. Incoming resources for the year, therefore, totalled £82,056 (2020: £110,316).

Resources expended decreased to £76,140 compared to £79,180 in the previous year. This is mainly reflected within the charitable activities where programme production costs decreased by £3,393 to £56,774 and tape production costs have increased by £676 to £830.

The net outgoing resources for the year were £5,916, this has resulted in reserves of £44,372 at 31 December 2021.

The Board aims to hold cash reserves equivalent to three months expenditure.

Ongoing changes are being made to decrease the charities outgoings and increase revenue by means of a major production release.

Statement of responsibilities of the Board

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

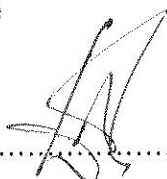
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's Trustees

Signature



David Gee
Chairman of the Board of Trustees

Date 31 August 2022

CHRISTIAN TELEVISION ASSOCIATION

I report to the trustees on my examination of the accounts of Christian Television Association (the Charity) for the year ended 31 December 2021, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Robert D Orr ACA
For and on behalf of Brooking Ruse & Co Limited
Chartered Accountants and Statutory Auditors
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ

Date: 31 August 2022

CHRISTIAN TELEVISION ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

PAGE 5

| | Note | Unrestricted funds £ | Total funds £ | 2020 Total funds £ |
|---|------|----------------------------|------------------|--------------------------|
| INCOMING RESOURCES | | | | |
| Incoming resources from generating funds | | | | |
| Voluntary income | | 9,716 | 9,716 | 8,126 |
| Activities for generating funds | 2 | 72,340 | 72,340 | 102,190 |
| Incoming resources from charitable activities | | - | - | - |
| Other incoming resources | | - | - | - |
| Total incoming resources | | <u>82,056</u> | <u>82,056</u> | <u>110,316</u> |
| RESOURCES EXPENDED | | | | |
| Costs of generating funds | | | | |
| Charitable activities | 3 | 57,604 | 57,604 | 60,321 |
| Governance costs | 4 | 18,536 | 18,536 | 18,859 |
| Other resources expended | | - | - | - |
| Total resources expended | | <u>76,140</u> | <u>76,140</u> | <u>79,180</u> |
| Net incoming/outgoing resources before transfers | | 5,916 | 5,916 | 31,136 |
| Gross transfers between funds | | - | - | - |
| Net incoming/outgoing resources | | <u>5,916</u> | <u>5,916</u> | <u>31,136</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 38,456 | 38,456 | 7,320 |
| Total funds carried forward | | <u>44,372</u> | <u>44,372</u> | <u>38,456</u> |

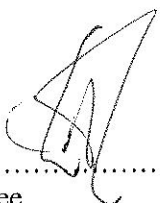
The notes on pages 7 to 11 form an integral part of these financial statements.

BALANCE SHEET

31 DECEMBER 2021

| | Note | Total funds £ | 2020 Total Funds £ |
|---|------|---------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 2,294 | 3,888 |
| Investments | | - | - |
| | | <u>2,294</u> | <u>3,888</u> |
| CURRENT ASSETS | | | |
| Stocks | | 1,960 | 1,603 |
| Debtors | 6 | 2,719 | 2,947 |
| Cash at bank and in hand | | 46,279 | 35,486 |
| | | <u>50,958</u> | <u>40,036</u> |
| LIABILITIES: | | | |
| Creditors - amounts falling due within one year | 7 | 8,880 | 5,468 |
| Net current assets | | <u>44,372</u> | <u>38,456</u> |
| THE FUNDS OF THE CHARITY | | | |
| Unrestricted income funds | | 44,372 | 38,456 |
| Total charity funds | | <u>44,372</u> | <u>38,456</u> |

Signed on behalf of the trustees:



.....
Trustee

Date: 31 August 2022

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2021

1. ACCOUNTING POLICIES**Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014, as amended on 2nd February 2016; and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the UK Generally Accepted Accounting Practice as it applies from 1st January 2015. There are no material uncertainties regarding the Charity's ability to continue its activities for the foreseeable future. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The charity reported reserves at the end of the reporting period of £44,372, an increase to the reserves at the beginning of the period.

At the date of the Trustees report there is cash reserves of £46,279, which is still considered sufficient.

The Trustees, having considered the information above, have prepared the accounts on a going concern basis.

Incoming resources

Donations are recognised in the Year in which the Charity is entitled to and certain of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in the future year. Gift-Aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other Trusts. Investment income is accounted for on a receivable basis.

Resources expended

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

Governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are deemed to relate wholly to the principal activity.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2021

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Equipment At 25% per annum - reducing balance basis

Taxation

The trust is a registered charity and is not liable to United Kingdom taxation on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects.

| | | |
|---|---------------|----------------|
| 2. ACTIVITIES FOR GENERATING FUNDS | 2021 | 2020 |
| | £ | £ |
| Royalties, rights and licences | 70,526 | 100,821 |
| Sales, services and library | 1,814 | 1,369 |
| | <u>72,340</u> | <u>102,190</u> |
| | | |
| 3. CHARITABLE ACTIVITIES | 2021 | 2020 |
| | £ | £ |
| Programme production costs | 56,774 | 60,167 |
| Tape production costs | 830 | 154 |
| | <u>57,604</u> | <u>60,321</u> |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2021

| 4. GOVERNANCE COSTS | 2021 | 2020 |
|---|-----------------------------|---------------|
| | £ | £ |
| Accountancy and independent examination | 2,886 | 2,678 |
| Computer expenses | 6,790 | 6,803 |
| Depreciation | 765 | 1,297 |
| Advertising | 146 | 152 |
| Printing and stationery | 380 | 316 |
| Salaries | 5,180 | 4,920 |
| Sundry expenses | - | 13 |
| Telephone | 437 | 620 |
| Travel and subsistence | 100 | 1,454 |
| Bank charges and interest | 924 | 717 |
| Subscriptions | 80 | 136 |
| Use of home | - | (260) |
| Exchange rate difference | 18 | 13 |
| Licence Fee | - | - |
| Loss on disposal of fixed assets | 830 | - |
| | <u>18,536</u> | <u>18,859</u> |
| | | |
| 5. TANGIBLE ASSETS | £ | |
| | Equipment | |
| Cost | | |
| At 1 January 2021 | 42,316 | |
| Disposals | <u>(2,704)</u> | |
| | 39,612 | |
| At 31 December 2021 | <u> </u> | |
| | | |
| Depreciation | | |
| At 1 January 2021 | 38,428 | |
| Charge for the year | 765 | |
| Disposals | <u>(1,875)</u> | |
| | 37,318 | |
| At 31 December 2021 | <u> </u> | |
| | | |
| Net book value | | |
| At 31 December 2021 | <u>2,294</u> | |
| | | |
| At 31 December 2020 | <u>3,888</u> | |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

| | | |
|---|---------------|---------------|
| 6. DEBTORS | 2021 | 2020 |
| | £ | £ |
| Prepayments | - | - |
| Trade debtors | - | - |
| Other debtors | 2,719 | 2,947 |
| | <u>2,719</u> | <u>2,947</u> |
| | | |
| 7. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 2021 | 2020 |
| | £ | £ |
| Trade creditors | 73 | 70 |
| Accruals and deferred income | 1,720 | 1,700 |
| Loans payable | 5,830 | 2,561 |
| Other creditors | 394 | 375 |
| Value added tax | 814 | 353 |
| Hire purchase creditor | 49 | 409 |
| | <u>8,880</u> | <u>5,468</u> |
| | | |
| 8. EMPLOYEE COSTS | 2021 | 2020 |
| | £ | £ |
| Gross salaries | 19,281 | 18,629 |
| Employers NI | 1,442 | 1,051 |
| | <u>20,723</u> | <u>19,680</u> |
| | | |
| 9. INDEPENDENT EXAMINATION | 2021 | 2020 |
| | £ | £ |
| Independent examination charges | <u>630</u> | <u>600</u> |

10. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year with the exception of J C Telfer who invoices the charity for his filming service at an hourly rate. Other expenses incurred were reimbursed, if applicable, at cost with no benefit whatever arising to the recipient.

11. EMPLOYEES AND VOLUNTEERS

The trust had one employee in this year (one in 2020). The trust also relies on volunteers to carry out some of the production work.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

12. RELATED PARTY TRANSACTIONS

During the year the charity received an amount of £3,269 (2020: £2,561) from CEVMA, a non-profit making organisation which organises Christian conferences around Europe in order to share experiences and encourage one another in the media sector. The charity holds a bank account for CEVMA and this year organised the conference in England on their behalf. As such the money payable has been treated as a loan in the accounts and now totals £5,830.

CEVMA is an organisation run by a group of individuals which includes J C Telfer, a Trustee, and M Turner, senior staff member, of the Christian Television Organisation.

CHRISTIAN TELEVISION ASSOCIATION

England & Wales - Charity number 280329

Accounts

**CHRISTIAN TELEVISION
ASSOCIATION**

FINANCIAL STATEMENTS

31 DECEMBER 2020

Registered number: 280329

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

| | |
|------------------------------|--|
| Trustees | Michael Hencher David Gee Ian Stacey James Crawford Telfer |
| Registered Office | 40 Woodborough Road Winscombe Somerset BS25 1AG |
| Reporting accountants | Brooking Ruse & Co Limited Chartered Accountants & Registered Auditors 2 Stafford Place Weston super Mare Somerset BS23 2QZ |
| Bankers | Lloyds Bank Plc 16 The Triangle Clevedon North Somerset BS21 6NG |
| Registered number | 280329 |

Trustees' Annual Report

The Board of Christian Television Association has pleasure in presenting their annual report and financial statements for the year ended 31 December 2020.

Trustees who served during the year

Michael Hencher
David Gee (Chairman)
Ian Stacey
James Crawford Telfer

Senior staff member

Malcolm Turner

Status

The charity is governed by a constitution adopted on 6 October 1980, as amended.

Objectives

The objective of the charity is the advancement of the Christian religion in accordance with the articles of faith, in particular through the medium of audio-visual means.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Organisation

Overall responsibility for the administration of funds and distribution thereof lies with the Board. Certain responsibilities are delegated to a management committee comprising the chairman, the treasurer, executive director and programme director.

The trustees must accept, in writing, the articles of faith. New trustees are appointed by a majority of existing Board members.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks

Review of the year

The year started with pre-production work on a new major project "Sifting the Evidence" which would comprise two documentaries, on the old and new testaments, with two 4-part bible study series. Filming took place in February on location in Israel, with the presenter Dr Christopher Sinkinson. Over a 10-day period we travelled the length and breadth of Isreal, basing ourselves in Jerusalem for the first week and Tiberias for the remainder of the time. We were able to capture all the footage we hoped for and more, with some stunning images.

The remarkable thing about our filming was that our original plans were to film in Israel during March. Had we stuck to these plans the whole project would have been scuppered by the onset of the Covid-19 pandemic which immediately closed down all travel and movement. By that time, we were safely back in the UK with all the footage we needed for the production "in the can". This meant that during the lockdown which followed we were able to work from home, with no disruption, and work on post-production. God's timing is perfect!

In between two lockdown periods, we were able to film interviews with archaeologists and professors in the UK and by the end of the year the rough cut of the production was complete, on budget and on schedule.

Trustees' Annual Report

Review of the year – continued

Due to lockdown, sales of DVDs dried up, but we saw a big take up of viewings online. As a ministry to those shut in at this time, we decided to make our programmes available, free of charge, on a number of platforms, including Redeem TV, YouTube and Cross TV, which saw a huge number of viewings, we are thankful that we have been significant during what has been a difficult year for many.

Financial review

Voluntary income for the year was £8,126 which was in line on the previous year. This reflects donations received and there were two larger amounts totalling £2,250 in the year under review. Activities for generating income have increased to £102,190 made up of £100,821 from royalties, rights and licences together with £1,369 from sales, services and library. Incoming resources for the year, therefore, totalled £111,067 (2019: £71,865).

Resources expended decreased to £79,180 compared to £84,528 in the previous year. This is mainly reflected within the charitable activities where programme production costs increased by £4,224 to £60,167 and tape production costs have reduced by £4,771 to £154.

The net outgoing resources for the year were £31,136, this has resulted in reserves of £38,456 at 31 December 2020.

The Board aims to hold cash reserves equivalent to three months expenditure.

Ongoing changes are being made to decrease the charities outgoings and increase revenue by means of a major production release.

Statement of responsibilities of the Board

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Annual Report

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's Trustees

Signature

.....

David Gee

Chairman of the Board of Trustees

Date 31 August 2021

CHRISTIAN TELEVISION ASSOCIATION

I report to the trustees on my examination of the accounts of Christian Television Association (the Charity) for the year ended 31st December 2020, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Robert D. Orr ACA
For and on behalf of Brooking Ruse & Co Limited
Chartered Accountants and Statutory Auditors
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ

Date: 31 August 2021

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

| | Note | Unrestricted funds £ | Total funds £ | 2019 Total funds £ |
|---|------|----------------------------|------------------|--------------------------|
| INCOMING RESOURCES | | | | |
| Incoming resources from generating funds | | | | |
| Voluntary income | | 8,126 | 8,126 | 8,808 |
| Activities for generating funds | 2 | 102,190 | 102,190 | 63,057 |
| Incoming resources from charitable activities | | - | - | - |
| Other incoming resources | | - | - | - |
| Total incoming resources | | <u>110,316</u> | <u>110,316</u> | <u>71,865</u> |
| RESOURCES EXPENDED | | | | |
| Costs of generating funds | | | | |
| Charitable activities | 3 | 60,321 | 60,321 | 60,868 |
| Governance costs | 4 | 18,859 | 18,859 | 23,660 |
| Other resources expended | | - | - | - |
| Total resources expended | | <u>79,180</u> | <u>79,180</u> | <u>84,528</u> |
| Net incoming/outgoing resources before transfers | | 31,136 | 31,136 | (12,663) |
| Gross transfers between funds | | - | - | - |
| Net incoming/outgoing resources | | <u>31,136</u> | <u>31,136</u> | <u>(12,663)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 7,320 | 7,320 | 19,983 |
| Total funds carried forward | | <u>38,456</u> | <u>38,456</u> | <u>7,320</u> |

The notes on pages 8 to 12 form and integral part of these financial statements.

BALANCE SHEET

31 DECEMBER 2020

| | Note | Total funds £ | 2019 Total funds £ |
|---|------|---------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 3,888 | 2,704 |
| Investments | | - | - |
| | | <u>3,888</u> | <u>2,704</u> |
| CURRENT ASSETS | | | |
| Stocks | | 1,603 | 2,551 |
| Debtors | 6 | 2,947 | 2,169 |
| Cash at bank and in hand | | 35,486 | 9,010 |
| | | <u>40,036</u> | <u>13,730</u> |
| LIABILITIES: | | | |
| Creditors - amounts falling due within one year | 7 | 5,468 | 9,114 |
| | | | |
| Net current assets | | <u>38,456</u> | <u>7,320</u> |
| THE FUNDS OF THE CHARITY | | | |
| Unrestricted income funds | | 38,456 | 7,320 |
| | | | |
| Total charity funds | | <u>38,456</u> | <u>7,320</u> |

Signed on behalf of the trustees:

.....
Trustee

Date: 31 August 2021

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

1. ACCOUNTING POLICIES**Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014, as amended on 2nd February 2016; and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the UK Generally Accepted Accounting Practice as it applies from 1st January 2015. There are no material uncertainties regarding the Charity's ability to continue its activities for the foreseeable future.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The charity reported reserves at the end of the reporting period of £38,456, a significant increase to the reserves at the beginning of the period.

At the date of the Trustees report there is cash reserves of £47,680, which is still considered sufficient.

The Trustees, having considered the information above, have prepared the accounts on a going concern basis.

Incoming resources

Donations are recognised in the Year in which the Charity is entitled to and certain of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in the future year. Gift-Aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other Trusts. Investment income is accounted for on a receivable basis.

Resources expended

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

Governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are deemed to relate wholly to the principal activity.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Equipment At 25% per annum - reducing balance basis

Taxation

The trust is a registered charity and is not liable to United Kingdom taxation on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects.

| | | | |
|-----------|--|-------------|-------------|
| 2. | ACTIVITIES FOR GENERATING FUNDS | 2020 | 2019 |
| | | £ | £ |
| | Royalties, rights and licences | 100,821 | 46,244 |
| | Sales, services and library | 1,369 | 16,813 |
| | | <hr/> | <hr/> |
| | | 102,190 | 63,057 |
| | | | |
| 3. | CHARITABLE ACTIVITIES | 2020 | 2019 |
| | | £ | £ |
| | Programme production costs | 60,167 | 55,943 |
| | Tape production costs | 154 | 4,925 |
| | | <hr/> | <hr/> |
| | | 60,321 | 60,868 |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

| 4. GOVERNANCE COSTS | 2020 | 2019 |
|---|---------------|---------------|
| | £ | £ |
| Accountancy and independent examination | 2,678 | 3,078 |
| Computer expenses | 6,803 | 6,627 |
| Depreciation | 1,297 | 901 |
| Advertising | 152 | 244 |
| Printing and stationery | 316 | 270 |
| Salaries | 4,920 | 4,435 |
| Sundry expenses | 13 | 20 |
| Telephone | 620 | 739 |
| Travel and subsistence | 1,454 | 5,373 |
| Bank charges and interest | 717 | 1,056 |
| Subscriptions | 136 | 60 |
| Use of home | (260) | 260 |
| Exchange rate difference | 13 | 454 |
| Licence Fee | - | 143 |
| | <u>18,859</u> | <u>23,660</u> |
| | | |
| 5. TANGIBLE ASSETS | £ | |
| | Equipment | |
| Cost | | |
| At 1 January 2020 | 39,835 | |
| Additions | 2,481 | |
| Disposals | - | |
| | <u>42,316</u> | |
| At 31 December 2020 | | |
| | | |
| Depreciation | | |
| At 1 January 2020 | 37,131 | |
| Charge for the year | 1,297 | |
| | <u>38,428</u> | |
| At 31 December 2020 | | |
| | | |
| Net book value | | |
| At 31 December 2020 | <u>3,888</u> | |
| | | |
| At 31 December 2019 | <u>2,704</u> | |

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

| | | |
|---|---------------|---------------|
| 6. DEBTORS | 2020 | 2019 |
| | £ | £ |
| Prepayments | - | - |
| Trade debtors | - | - |
| Other debtors | 2,947 | 2,169 |
| | <u>2,947</u> | <u>2,169</u> |
| | | |
| 7. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 2020 | 2019 |
| | £ | £ |
| Trade creditors | 70 | 1,031 |
| Accruals and deferred income | 1,700 | 1,900 |
| Loans payable | 2,561 | 4,702 |
| Other creditors | 375 | 538 |
| Value added tax | 353 | 943 |
| Hire purchase creditor | 409 | - |
| | <u>5,468</u> | <u>9,114</u> |
| | | |
| 8. EMPLOYEE COSTS | 2020 | 2019 |
| | £ | £ |
| Gross salaries | 18,629 | 17,741 |
| Employers NI | 1,051 | 1,263 |
| | <u>19,680</u> | <u>19,004</u> |
| | | |
| 9. INDEPENDENT EXAMINATION | 2020 | 2019 |
| | £ | £ |
| Independent examination charges | 600 | 750 |

10. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year with the exception of J C Telfer who invoices the charity for his filming service at an hourly rate. Other expenses incurred were reimbursed, if applicable, at cost with no benefit whatever arising to the recipient.

11. EMPLOYEES AND VOLUNTEERS

The trust had one employee in this year (one in 2019). The trust also relies on volunteers to carry out some of the production work.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2020

12. RELATED PARTY TRANSACTIONS

During the year the charity received an amount of £2,561 (2019: £2,664) from CEVMA, a non-profit making organisation which organises Christian conferences around Europe in order to share experiences and encourage one another in the media sector. The charity holds a bank account for CEVMA and this year organised the conference in England on their behalf. As such the money payable has been treated as a loan in the accounts and now totals £103.

CEVMA is an organisation run by a group of individuals which includes J C Telfer, a Trustee, and M Turner, senior staff member, of the Christian Television Organisation.