

**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

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	
Depreciation	
At 1 January 2022	37,318
Charge for the year	887
Disposals	<u>(730)</u>
	37,475
At 31 December 2022	
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.