

**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.

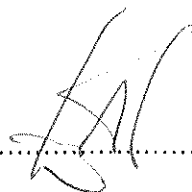
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and 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>

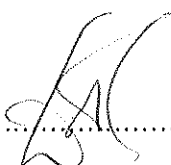
The notes on pages 7 to 11 form an integral part of these financial statements.

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		<u>30,884</u>	<u>36,232</u>
		<u>36,653</u>	<u>39,463</u>
LIABILITIES:			
Creditors - amounts falling due within one year	7	9,197	3,438
Net current assets		<u>27,456</u>	<u>36,025</u>
NET ASSETS		<u>29,665</u>	<u>38,376</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds		29,665	38,376
Total charity funds		<u>29,665</u>	<u>38,376</u>

Signed on behalf of the trustees:

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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.