

Annual Report and Financial Statements
for the Year Ended 31 December 2020

National Council for Christian Standards in Society

Charity registration number: 294803

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

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NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Reference and Administrative Details

Trustees	Stephen Green David Bamber Dr John Piper Rev Roy Taylor
Principal Office	Wernlwyd Pen-y-bont SW33 6WN
Charity Registration Number	294803
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Natwest Bank PLC 169 Victoria Street London SW1E 5NA Lloyds Bank PLC 43 King St Carmarthen SA31 1BW

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Structure, governance and management

Nature of governing document

National Council for Christian Standards in Society is a registered charity, number 294803, and is constituted under a Trust deed.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The policy of the charity is to challenge areas of unbelief in our society and to encourage the maintenance of Christian standards.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity identified a number of areas where a challenge to Christian standards had arisen. The charity continued to organise prayer vigils regarding the establishment of a mega-mosque in London. They have continued to prepare information about and comment on new laws which encourage unchristian behaviour in our society. A magazine and web site provide information to those who support the aims of the charity.

During the year, the Charity has arranged meetings and published information to further the Charity's objects of encouraging the maintenance of Christian standards in society.

Financial review

The income for the year amounted to £63,185 (2019 - £68,917) and expenditure £64,459 (2019 - £69,959), resulting in a deficit of £1,274 (2019 - deficit £1,042). Unrestricted reserves at the year end were £119,024 (2019 - £120,298).

Policy on reserves

The Trustees seek to maintain reserves of about three months cover for expenses, amounting to £22,500.

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Trustees' Report

Plans for future periods

The charity continues to seek to establish a strong base for its work. It has a growing list of supporters and aims to maintain its vigilance in the year ahead and to inform its members, supporters, policy makers and the public.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 23 September 2021 and signed on its behalf by:

.....
Stephen Green
Trustee

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Independent Examiner's Report to the Trustees of National Council for Christian Standards in Society

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 13.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of National Council for Christian Standards in Society 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 National Council for Christian Standards in Society's 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 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 National Council for Christian Standards in Society 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 accounting 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.

.....
G W Schulz ACMA

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23 September 2021

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	62,294	62,294	67,996
Other trading activities	3	876	876	913
Investment income	4	<u>15</u>	<u>15</u>	<u>8</u>
Total income		<u>63,185</u>	<u>63,185</u>	<u>68,917</u>
Expenditure on:				
Charitable activities	5	<u>64,459</u>	<u>64,459</u>	<u>69,959</u>
Total expenditure		<u>64,459</u>	<u>64,459</u>	<u>69,959</u>
Net expenditure		<u>(1,274)</u>	<u>(1,274)</u>	<u>(1,042)</u>
Net movement in funds		(1,274)	(1,274)	(1,042)
Reconciliation of funds				
Total funds brought forward		<u>120,298</u>	<u>120,298</u>	<u>121,340</u>
Total funds carried forward	11	<u><u>119,024</u></u>	<u><u>119,024</u></u>	<u><u>120,298</u></u>

The notes on pages 7 to 13 form an integral part of these financial statements.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	201	268
Current assets			
Debtors	9	5,721	6,620
Cash at bank and in hand		<u>120,941</u>	<u>121,820</u>
		126,662	128,440
Creditors: Amounts falling due within one year	10	<u>(7,839)</u>	<u>(8,410)</u>
Net current assets		<u>118,823</u>	<u>120,030</u>
Net assets		<u>119,024</u>	<u>120,298</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>119,024</u>	<u>120,298</u>
Total funds	11	<u>119,024</u>	<u>120,298</u>

The financial statements on pages 5 to 13 were approved by the Trustees, and authorised for issue on 23 September 2021 and signed on their behalf by:

.....
Stephen Green
Trustee

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

National Council for Christian Standards in Society 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Notes to the Financial Statements for the Year Ended 31 December 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Camera equipment	25% on cost
Office equipment	25% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Notes to the Financial Statements for the Year Ended 31 December 2020

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations	56,573	56,573	61,816
Gift aid reclaimed	5,721	5,721	6,180
	<u>62,294</u>	<u>62,294</u>	<u>67,996</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2019 £
Sales of books & resources	876	876	913
	<u>876</u>	<u>876</u>	<u>913</u>

4 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	15	15	8
	<u>15</u>	<u>15</u>	<u>8</u>

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Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Printing		6,466	6,466	5,827
Stationery and paper		555	555	1,321
Postage and carriage		6,987	6,987	6,689
Computer and website costs		1,480	1,480	1,288
Travel and motor		2,485	2,485	6,571
Office rent		2,384	2,384	2,588
Telephone		755	755	811
Maintenance		348	348	1,800
Meeting expenses		-	-	195
Bank charges		624	624	756
Sundry expenses		170	170	140
Independent examination		1,200	1,200	1,200
Depreciation		67	67	516
Staff costs	7	40,938	40,938	40,257
		<u>64,459</u>	<u>64,459</u>	<u>69,959</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year travel expenses totalling £2,514 were reimbursed or paid directly to 1 Trustee (2019 - £7,567 to 1 Trustee).

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	<u>40,938</u>	<u>40,257</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Camera equipment £	Office equipment £	Total £
Cost			
At 1 January 2020	<u>9,324</u>	<u>10,112</u>	<u>19,436</u>
At 31 December 2020	<u>9,324</u>	<u>10,112</u>	<u>19,436</u>
Depreciation			
At 1 January 2020	9,324	9,844	19,168
Charge for the year	<u>-</u>	<u>67</u>	<u>67</u>
At 31 December 2020	<u>9,324</u>	<u>9,911</u>	<u>19,235</u>
Net book value			
At 31 December 2020	<u>-</u>	<u>201</u>	<u>201</u>
At 31 December 2019	<u>-</u>	<u>268</u>	<u>268</u>

9 Debtors

	2020 £	2019 £
Other debtors	<u>5,721</u>	<u>6,620</u>

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Notes to the Financial Statements for the Year Ended 31 December 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,192	-
Other creditors	4,547	7,510
Accruals	2,100	900
	<u>7,839</u>	<u>8,410</u>

11 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General				
General Funds	<u>120,298</u>	<u>63,185</u>	<u>(64,459)</u>	<u>119,024</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General				
General Funds	<u>121,340</u>	<u>68,917</u>	<u>(69,959)</u>	<u>120,298</u>

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	201	201
Current assets	126,662	126,662
Current liabilities	<u>(7,539)</u>	<u>(7,539)</u>
Total net assets	<u>119,324</u>	<u>119,324</u>
	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	268	268
Current assets	128,440	128,440
Current liabilities	<u>(8,410)</u>	<u>(8,410)</u>
Total net assets	<u>120,298</u>	<u>120,298</u>