

Annual Report and Financial Statements
for the Year Ended 31 December 2022

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
Charity Registration Number	294803
Principal Office	Wernlwyd Pen-y-bont SA33 6QN
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 2022.

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.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the 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 Objects of the Charity are stated in its Governing Document to be: 'the promotion of the principles of historical biblical Christianity and the information and education of the national public and of responsible authorities ...' The policy of the charity is to promote historical biblical Christianity in pursuance of the above-stated objects.

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 it was necessary to inform and educate the public and the responsible authorities about the principles of historical biblical Christianity. They have continued to prepare information about and comment on proposed legislation and public policy from a Biblical standpoint. A web site, social media channels and a magazine 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.

Financial review

The income for the year amounted to £80,416 (2021 - £61,148) and expenditure £130,359 (2021 - £77,620), resulting in a deficit of £49,943 (2021 - deficit £16,472). Unrestricted reserves at the year end were £52,609 (2021 - £100,224).

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

TRUSTEES' REPORT (CONTINUED)

Policy on reserves

The Trustees seek to maintain reserves of about three months cover for expenses, amounting to £32,500.

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.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

TRUSTEES' REPORT (CONTINUED)

Statement of 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 Charities (Accounts and Reports) Regulations 2008, 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 12 October 2023 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 Trustees on my examination of the accounts of National Council for Christian Standards in Society for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity 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
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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PO18 8NF

12 October 2023

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	79,579	79,579	60,573
Other trading activities	3	821	821	572
Investment income	4	<u>16</u>	<u>16</u>	<u>3</u>
Total income		80,416	80,416	61,148
Expenditure on:				
Charitable activities	5	<u>130,358</u>	<u>130,358</u>	<u>77,620</u>
Net expenditure		<u>(49,942)</u>	<u>(49,942)</u>	<u>(16,472)</u>
Net movement in funds		(49,942)	(49,942)	(16,472)
Reconciliation of funds				
Total funds brought forward		<u>102,552</u>	<u>102,552</u>	<u>119,024</u>
Total funds carried forward	11	<u><u>52,610</u></u>	<u><u>52,610</u></u>	<u><u>102,552</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	<u>113</u>	<u>151</u>
		<u>113</u>	<u>151</u>
Current assets			
Debtors	9	8,960	6,039
Cash at bank and in hand		<u>52,107</u>	<u>102,958</u>
		61,067	108,997
Creditors: Amounts falling due within one year	10	<u>(8,570)</u>	<u>(6,596)</u>
Net current assets		<u>52,497</u>	<u>102,401</u>
Net assets		<u>52,610</u>	<u>102,552</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>52,610</u>	<u>102,552</u>
Total funds	11	<u>52,610</u>	<u>102,552</u>

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 12 October 2023 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 2022

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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

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 discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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.

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	71,163	71,163	54,534
Gift aid reclaimed	8,416	8,416	6,039
	<u>79,579</u>	<u>79,579</u>	<u>60,573</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Sales of books & resources	821	821	572
	<u>821</u>	<u>821</u>	<u>572</u>

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	16	16	3
	<u>16</u>	<u>16</u>	<u>3</u>

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Printing		5,081	5,081	5,095
Stationery and paper		278	278	855
Postage and carriage		7,323	7,323	6,247
Computer and website costs		3,377	3,377	1,478
Fundraising and promotion		1,430	1,430	658
Travel and motor		4,678	4,678	2,671
Office rent		1,200	1,200	1,200
Telephone and internet		1,152	1,152	1,556
Maintenance		173	173	80
Electricity		538	538	538
Insurance		304	304	-
Bank charges		744	744	811
Sundry expenses		2,593	2,593	155
Research		222	222	104
Independent examination		1,200	1,200	1,200
Depreciation		38	38	50
Staff costs	7	<u>100,027</u>	<u>100,027</u>	<u>54,922</u>
		<u>130,358</u>	<u>130,358</u>	<u>77,620</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 incurred for the furtherance of the charity's objects totalling £6,583 were reimbursed or paid directly to 1 Trustee (2021 - £3,353 to 1 Trustee).

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	95,982	54,643
Social security costs	3,107	-
Pension costs	938	279
	<u>100,027</u>	<u>54,922</u>

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

	2022 No	2021 No
Staff	<u>5</u>	<u>3</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 2022	<u>9,324</u>	<u>10,112</u>	<u>19,436</u>
At 31 December 2022	<u>9,324</u>	<u>10,112</u>	<u>19,436</u>
Depreciation			
At 1 January 2022	9,324	9,961	19,285
Charge for the year	<u>-</u>	<u>38</u>	<u>38</u>
At 31 December 2022	<u>9,324</u>	<u>9,999</u>	<u>19,323</u>
Net book value			
At 31 December 2022	<u>-</u>	<u>113</u>	<u>113</u>
At 31 December 2021	<u>-</u>	<u>151</u>	<u>151</u>

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

9 Debtors

	2022 £	2021 £
Other debtors	<u>8,960</u>	<u>6,039</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	756	2,043
Other creditors	6,614	3,353
Accruals	<u>1,200</u>	<u>1,200</u>
	<u>8,570</u>	<u>6,596</u>

11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General				
General Funds	<u>102,552</u>	<u>80,416</u>	<u>(130,358)</u>	<u>52,610</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General Funds	<u>119,024</u>	<u>61,148</u>	<u>(77,620)</u>	<u>102,552</u>

NATIONAL COUNCIL FOR CHRISTIAN STANDARDS IN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	113	113
Current assets	61,067	61,067
Current liabilities	<u>(8,570)</u>	<u>(8,570)</u>
Total net assets	<u>52,610</u>	<u>52,610</u>
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	151	151
Current assets	108,997	108,997
Current liabilities	<u>(6,596)</u>	<u>(6,596)</u>
Total net assets	<u>102,552</u>	<u>102,552</u>