

CREATION SCIENCE MOVEMENT

England & Wales · Charity number 801745

Details

Other names C S M

Status Registered

Legal form Other

Registered 1989-06-30

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

Contact

Address Creation Science Movement
5 Brayford Square
London
E1 0SG

Phone 0123456789

Email charity-commission-email@csm.org.uk

Website <https://www.csm.org.uk>

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AS REVEALED IN HOLY SCRIPTURE.

Activities: The Creation Science Movement exists to promote the biblical doctrine of Creation and to discuss the ethical and scientific implications of the scriptural account of Creation. We do this via mailings of a journal, pamphlets and books; through lectures and debates in public spaces, colleges and the like. The online space is international and our online presence is increasing.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£48,011	£50,000	-	-
2023-08-31	£168,258	£263,765	-	-
2022-08-31	£62,799	£277,374	-	-
2021-08-31	£89,585	£108,830	-	-
2020-08-31	£81,317	£67,154	-	-

Trustees

Name	Role	Appointed
Christopher John Wainwright		2023-04-29
David John Shires BSc		2019-07-09
Richard Edward Broadberry		2023-11-27

CREATION SCIENCE MOVEMENT

England & Wales - Charity number 801745

Accounts

Creation Science Movement [CSM] Trustees' Report for the Year ending 31st August 2024. Charity No. 801745

17 The Hard, Portsmouth PO1 3DT

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006, to have due regard to the public benefit guidance published by the Charity Commission in December 2008, and have maintained the aims of CSM, as stated in our Trust Deed.

CSM is the publisher of educational materials, books and journals that examine the scientific basis of various views within the origins debate. There are no restrictions on who can receive our mailings; we get requests through various channels and they are also made available to other charities for them to distribute. We are reliant on donations for all aspects of our work.

Accounts

This annual report and these accounts are an interim report. The decision to sell the property at 17 The Hard has been taken and we are in the final negotiation phase of the sale. It is possible that the publication of our 2023/24 accounts would affect the completion of that task, moreover, the trustees have limited time resources and all available management time has been directed towards selling the property. To that end, the trustees judged that it was in the best interests of the charity if the 2023/24 accounts were not published until after the sale is concluded. The trustees confirm that the funds available were adequate for our 2023/24 needs, and that CSM has adequate cash flow and loan facilities to meet our operational needs until August 2025 and beyond. We anticipate the sale will conclude early in the 2025/26 FY.

The Expo

Until COVID, CSM ran a small museum, known as the Expo, on The Hard in Portsmouth, and it is now some 30 years since we bought the premises. A decision to refurbish and expand the Expo was taken over ten years ago by the then trustees and first steps for that work were taken prior to the pandemic. However, COVID accelerated the digital engagement by society, which was already gathering pace, and a new world has emerged. By the time the current trustees came onboard the project was already in execution and it was no longer possible to reconsider decisions which by then had already been made. The pandemic led to the doubling of building costs which transformed an affordable but expensive project into one that was unaffordable. It became the tipping point between prioritising a physical exhibition Vs returning to an itinerant conference programme.

As reported last year, the unexpected increase in refurbishment costs led to a review of CSM's long-term strategy and crystallised the decision to close the facility; a decision taken because the only way the Expo could be salvaged was by raising additional funds several times the organisation's annual turnover. That was an unlikely outcome and taking any other decision would be irresponsible.

September 2024 was the second anniversary of the emergency board meeting held in September 2022. During 2023 the board explored all other funding options and possible partnership ventures before concluding that a sale was the likely outcome. We decided that CSM could begin the necessary preparatory work for a potential sale but that we would wait until the second anniversary before taking irreversible actions or dismantling any displays. In parallel we would

continue to explore alternative uses for the building. We began dismantling the displays in October 2024 while still searching for alternative uses for the building. A prospective independent school were looking for premises came to our attention. Our search ended in January 2025 when they decided that the change in VAT regulations had created even more uncertainty which only added to the difficulties presented when renovating the space into something suitable for an independent school. Moreover, this discussion highlighted the costs of bringing a listed building back into service and just how unreachable it would be for almost any conceivable charitable use.

Consultations with donors during Q4 of 2023 and Q1 of 2024

As previously reported, the trustees shared the financial situation with our donors during late 2022 and throughout 2023. During the summer of 2024 the trustees offered tours of the premises to donors who have supported CSM over the years. Full updates were issued during 2022, 2023 and early 2024.

Shop Stock

CSM ran a small on-premises bookshop selling books and knick-knacks. We still hold stocks of topical DVDs but the market for these has evaporated. We also held a stock of ‘gift shop’ grade mantle-piece minerals and miscellaneous small fossils which were unsellable. Some of the unsold items are not relevant to CSM’s future work and will be disposed on wholesale terms. The shop stock includes some books titles that are now 20 years old, bought in bulk, which have become slow-moving items. Consequently, the stock doesn’t hold any intrinsic value and the income generated doesn’t cover the cost of storage let alone the staffing costs to process orders.

CSM published several books but was unable to establish significant sales channels beyond its in-house shop or day conference events. Alternative arrangements for distribution are being examined, but will need to cover sales and distribution costs.

The Setting of Reserves for 2024/25.

Looking forward to 2024/25 we will have significant selling up legal costs. Before the building can be sold substantial works are called for as it needs to be returned to the so called ‘white shell’ condition so that buyers can see what they are buying. Moreover, we have to bear CSM’s and the Expo’s running costs until the Expo is sold. Most of that work has been completed and those costs will be reported in the 2024/25 FY accounts. We set the required reserves for 2024/25 at £50k, which we had available at the start of the FY. It is possible that the costs will exceed the funds available and some additional short-term finance required to complete what amounts to minor building works. Suitable loan facilities are in place should additional funds for the work be required.

CSM’s Management Structure: Past, Present and Future.

The Team

Steve Mountain having given a year’s notice of intended resignation left as a trustee in January 2024. CSM had one long standing employee who undertook our admin work, he retired in December 2023. After his retirement CSM took on a part-time admin assistant who only stayed for a few months before leaving. CSM’s admin work had to be taken over by the trustees. Shutting down a building is a task of immense proportions; as part of the anticipated closedown,

we had 25 years' worth of records and archived materials to sort through, catalogue and dispose of. Moreover, onsite attendance by someone with decision making powers and authority was required at all times since the task had many unknowns. The full building closedown report is available on request. One of the trustees ended up completing the equivalent of a year's FTE work between June 2023 and June 2025 which will be detailed in the 2024/24 FY report. All this work needed to be completed in a few months. One of the trustees worked extensive hours to do so and prepare the building for sale.

At the end of FY2023/4 the trustees were:

- Mr Christopher Wainwright. (Charities Commission contact)
- Mr David Shires
- Mr Richard Broadberry.

Richard Broadberry resigned in April 2023 through frustration given the board's inability to make difficult decisions and as a result Christopher Wainwright took on trustee responsibilities in May 2023. Richard returned to the board in December on the understanding that difficult decisions were taken. David Shires continues to provide his publishing expertise and has given many days a week over many years writing, editing and overseeing CSM's publications. Nevertheless, Richard and David, both of whom are in their 70s, have asked that the board seek replacements. Christopher Wainwright is leading on the Expo's clearance and sale.

Recruitment

Our previous CEO fulfilled this role as a post-retirement pro-bono arrangement, which allowed him to steer CSM for 30 years after his retirement as a university professor. Reliance on retirees to run an organisation is not always possible and looking forward we have no candidate retirees on the horizon able to take on the leadership of CSM. Consequently, CSM may need to recruit one or more people to provide input beyond what is possible from volunteers. The organisation requires remodelling from the inside out, and whoever CSM employs will need to approach the role as their passion and not just see it as a job. We have tried for some years to recruit volunteers from our membership network and failed for various reasons. Even finding someone to employ in a junior role is challenging, we took on a good employee in November 2023 but were unable to retain her once a better job came along.

Employing someone in a senior role who doesn't have a passion for the work will not be effective, if they aren't doing the work as their passion then they will simply leave when a better job offer comes along. Our next CEO will have to be an experienced professional yet CSM is not in a position to compete on commercial terms with companies offering the unrefusable alternative job. Hiring from the open market where salaries routinely exceed £60k is unaffordable for CSM but anyone working for something significantly less will either not have the skills necessary, or only be doing so because they personally identify with CSM's goals.

The Future Legal Structure

The board notes that new younger trustees are urgently required and an informal approach was made to a similar organisation to see if they were willing to share trustees. As it transpired, they too were in a similar position having ageing trustees looking to reduce their commitments.

Asking people to take on unlimited liability for decisions taken by people who have since left is not realistic. Therefore, incorporation is a necessary step if we are to have any success with

recruitment. The incorporation of CSM was first proposed in 2016 but not taken forward at that time. Steps towards incorporation will be taken during 2025.

Submitted on behalf of the Board of Trustees

A handwritten signature in blue ink, appearing to read "C. Wainwright", is written on a light-colored rectangular background.

Dated 17th June 2025

Christopher Wainwright, Trustee.
Creation Science Movement
Charity No. 801745

CREATION SCIENCE MOVEMENT

England & Wales - Charity number 801745

Accounts

Creation Science Movement [CSM] Trustees' Report : 2023

Year ending 31st August 2023. Charity No. 801745

PO Box 888, Portsmouth PO6 2YD

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in December 2008 and have maintained the aim of CSM, as stated in our Trust Deed.

CSM is the publisher of educational materials, books and Journals that examine the scientific basis of various views within the origins debate. For near on 25 years, we have run a small museum, the Expo, which was open to the public and free of charge. Covid required the closure of the Expo. Moreover, it disrupted the planned building works, more about which will follow. Finally, Covid further accelerated the speed of the digital revolution. This was already beginning alter the mix of how CSM delivered the public benefits provided for over 90 years and that change has been vastly accelerated. Pre-Covid, we ran a programme of lectures and conferences and these are resuming. There are no restrictions on who can receive our mailings. and we get requests through various channels. They are also made available to other charities for them to distribute. We are reliant on donations for all aspects of our work.

Time Horizons

CSM first convened in 1932 and has been active ever since. Some decisions taken by previous council meetings in prior years converged with others taken in 2022/23, and several significant changes to CSM's leadership took place during the year. This report details decisions taken in earlier years that matured during 2022/23 as well as the 'in-year' events.

Historically, our activities were those of a publishing house, providing scientifically qualified lecturers for debates and the organising of conferences. CSM became a registered charity in 1989 and continued to operate from people's homes until 1995 when CSM acquired premises. These premises were suited for use as both an Expo and office space, which enabled us to employ a few part-time staff. We also had a small contingent of volunteers all of whom were managed by the Expo Manager who was employed on a full-time salary. We also had our pro-bono CEO and together they formed the hub of CSM's Portsmouth activities. Our CEO recently stepped down and the Expo Manager retired in December gone, and we no longer have any Portsmouth based staff or volunteers. Our workforce, who are primarily volunteers, are now distributed across UK and remote working is the de rigueur.

Covid

In March 2020 no one imagined that the Government's advice about self-isolation would still be in force two years later. A full day conference that had been arranged for May had to be cancelled and the capital works programme originally due to start in summer 2020 was so badly disrupted we no longer think it can be completed. Planning permission had been obtained for these works and the ball was already rolling when the pandemic started so it was put on hold, yet work had to begin by April 2021 otherwise our permission would expire, so we were pleased to hear in January that our contractor could undertake the demolition phase, work that was permitted under the Covid regulations and we were able to met the April deadline. No one realised that it would be a full 13months before we would be welcoming the builders back for the reconstruction phase.

The self-isolation advice was constantly being extended until February 2022. We had several vulnerable council members, and with some being elderly and in poor health some council members still wanted to follow it after its official discontinuance. Plans to meet were postponed several times. These same people were unable to use distance meeting technologies such as Zoom. Several board members had completed professional careers, some as academic staff at university

and others gaining PhD's, but nevertheless those careers were prior to the digital revolution. Unfortunately, the building works were instructed prematurely, denying the trustees an opportunity to examine the cost assumptions and other aspects related to the contractual aspects and discussing how the work would be managed. The Expo manager was involved in the day-to-day liaison with the builders when work started and the trustees took it that the situation was under control.

The Expo

The digital engagement by society has only gathered pace since Covid and a new world has emerged. In the 30 years since we bought the premises the digital revolution has taken place and this ensured that a 'head of steam' has been building up for change. However, it took the events of 2022 to release the drivers necessary to bring about these changes.

The standards expected today by the public within a museum far exceed what was expected 30 years ago, and the cost of maintaining a high-quality exhibition has risen accordingly. The desire to construct an extension goes back by at least fifteen years but by April 2022 the bulk of the trustees involved during the initial planning of the Expo extension had left. Nevertheless, permissions were in place, monies allocated and the old annexe had been demolished. Our chosen contractor undertook the demolition in April 2021 but could not start reconstruction since they had a waiting list, CSM had to wait until May 2022 before they could start. Our CEO advised our architect what the total available budget was when giving him the design and build assignment. Unfortunately, material and labour costs rose sharply between 2019 and 2022, with some costs doubling, moreover, the go ahead was given prior the board meeting to discuss the contract. CSM's executive arm was notified about cost overrun problems by the contract administrator and the message passed on to the trustees. The work was unaffordable but CSM was now committed to completing the building shell to a weathertight state as an absolute minimum. Fortunately, it was possible to do this through large loans issued by three council members and some fund-raising activity. Many long and difficult board meetings were held and various courses of action were discussed.

Consultations with donors during Q4 of 2023 and Q1 of 2024

The current trustees shared the financial situation with our donors during late 2022 and early 2023. We informed them that the immediate goal was to secure a weathertight building. The trustees are offering tours of the premises until September 2024 to donors who made gifts during 2022/23. Full trustee updates were issued during 2022, 2023 and early 2024. The spectre that the sale of the premises was a possibility was presented to our donor and we now know that this will be the case.

Accounts

The 2022/23 accounts were prepared by CSM's outgoing management and the incoming management oversaw their presentation to the examiner. The check was at an examination level, as permitted for small charities. CSM uses the receipts and expenditures accounting convention, otherwise called the cash basis convention. Cash accounting is simpler than accrual accounting convention but does not show debtor or creditor information, i.e. anticipated costs. It does not cope when project costs span multiple years. The shortcoming with the cash account convention has been dealt with via notes to the accounts. While these accounts are for the 2022/23 FY, we were able to look ahead into the 2023/24 year via our half year review. Anticipated wages and a forthcoming final bill for the Expo have been included since they were the major components for our anticipated future cash flow demands. As of August 2023, our reserves stood at £66 768, with anticipated liabilities of £25k. The creditor and debtor liabilities that are shown below were settled in full after the close of the year. The wages bill relates to our only employee who has since retired.

Combined outstanding loans remain at £62k.

i.e. as of August 2023,

as of March 2024

• Projected Creditors	£25 000	nil
• Debtors	£22 883	nil
• Loans	£62 500	

Early indications for 2023/24 are that people brought their 2023/24 donations forward into 2022/23 and consequently we expect donor income to fall below historical norms in 2023/24.

The Management of Conflicts of Interests

The trustees maintain a conflict of interests register in accordance with the relevant Charities Commission guidance. The donors have always been aware that Ross Rosevear was David Rosevear's son, and that we employ Ross as a salaried staff member. Following Dr Rosevear's decision to step down, Ross decided that the time to retire had come. Ross' salary was £26k pa. The board would like to thank both for their long service. During FY 2022/23 three people on the council who were former, current or future trustees provided significant loan finance to CSM, at zero interest. These loans fall due for partial or full repayment in 2024.

The Shop and Stock

Covid necessitated the closure of the Expo and our shop remains closed on account of the unfinished building work. Sales in the Expo's souvenir and bookshop were linked to visitor numbers and since the Expo will not reopen in the near future, the shop will not reopen either, so we now need to consider our options. The stock, which was purchased many years ago, was bought from trade suppliers by weight and in bulk. The more attractive items sold quickly and the initial purchase cost recouped years ago. Typically, these were sold from our gift shop display. The dioramas were mostly dependent on photos, models and static displays with no intrinsic value but interspersed within some cabinets are 'sale items' made visible to visitors circulating through the museum. Some artefacts have been displayed for years with pricing label displayed to add to the mystique and for effect; these remain unsold. Now that the Expo is close the stock remnants could be sold at Christmas fayres etc, but this will require the recruitment of someone to oversee renting a stall, obtaining permits, the many other practical considerations including the recruitment of people to man a stall. The cost of renting a stall at well attended events is prohibitive, and at minor events the buying public are only looking for stocking fillers. Many traders lose money at the smaller events so the trustees are disinclined to pursue the market stall approach any further. Alternatively, CSM could set itself up as a wholesale 'trade seller' of fossils into seaside 'curiosity shops', except we do not have an established presence in that market. In any event many of these small independent shops have disappeared, but notwithstanding that, even if we found a few odd customers, the 'markup' between trade and retail is vast; meaning that trade buyers expect trade pricing at a fraction of the prices seen on eBay and other online shops. In conclusion, the trustees do not wish to restart a failed business venture and there is no point starting a new business venture simply to dispose of our closing down stock. Consequently, the trustees are considering the practicalities of a travelling display suitable for use at future events.

Our shop's stock also includes books with titles that were bought in bulk. Some are almost 40 years old. We also hold some stock of DVDs, but the market for those has also evaporated. CSM has published several books over the years and stocks of these remain. CSM concentrated on direct sales at events and those through our Portsmouth bookshop, but CSM did not establish any other sales channels. Several of the titles that we published are now in excess of 20 years old and as the years pass sales of a given title wane. Those who wanted them have already bought them. Consequently, the bookshop stock does not have any intrinsic value. Looking to the future, the small income generated by sales will barely cover the costs of off-site storage. Off-site storage will eventually be required and will have to be paid for.

The Setting of Reserves for 2023/24, and looking ahead to 2024/25.

The required reserves are changing because the risks ahead are different from past years. The changes and costs which lie ahead which are unknown and have unknown costs. Moreover, we will not know for some time what percentage of our donor base were continuing out of loyalty to our long serving leader who is now in his late 80's and has recently stood down. We still have to bear CSM's and the Expo's running costs. The selling up process we will have legal and marketing costs still to be determined and there will be other preparation costs to meet. Therefore, we have set the required reserves for 2023/24 at £70k. This is a combined figure which includes a six-month buffer for CSM's running costs plus a 'ring fenced' amount which will only be spent on non-Expo costs in exceptional circumstances. It is possible that loan finance may be required in FY 2024/25.

CSM's Management Structure; Past, Present and Future.

The board make-up between Feb 2019 and Feb 2024 has changed completely. The three trustees who remained in-post after Sept 2022 were dismayed that such a large financial exposure had been created without proper authorisation. In 2018 the majority view prioritised an Expo led strategy and those acknowledging the scope of the digital revolution were in the minority. By the close of 2022 those promoting an Expo-led vision had left. Barry Forder resigned in September 2022 on account of the Expo overspend. An organisational reset is now well into the implementation stage and the donors who supported us during the financial crisis can discuss this freely with us at any time.

The Team

CSM is presently being entirely run by the trustees voluntarily, worked on a pro-bono basis.

At the end of FY2022/3 the trustees were;

- Mr Stephen Mountain, (Charities Commission contact until 31st Jan 24)
- Mr Christopher Wainwright. (incoming Charities Commission contact)
- Mr David Shires
- Richard Broadberry (Returning in December 2023).

Richard Broadberry, who is in his 70s, resigned in March 2023 due to stress arising through the board's inability to make difficult decisions. In April the council members held an independently chaired meeting to discuss the Expo's future. Christopher Wainwright agreed to accept a trustee role on the basis that non-viable options were eliminated, that only viable options were discussed further, that decisions were made and actions implemented. This resolved the deadlock through the elimination of unviable options. Richard was willing to return later that year. Nevertheless, Richard and David Shires, both of whom are in their 70s, have asked that the board seek replacements. David continues to provide his publishing expertise, giving many days a week over many years writing and overseeing CSMs publications. The board wish to thank him and he will be difficult to replace when the time comes.

Although David Rosevear was not CSM's founder, he has been CSM's driving force for almost 50 years, representing CSM in high profile debates at Cambridge University and in other ways. The honour of founder sits with Ambrose Flemming, the inventor of the electronic vacuum valve, AKA the basis for modern day electronics. When we obtained registered charity status in 1989 Dr Rosevear took up the founder's mantle as a founding trustee. Founder's syndrome is well recognised within management consultancy circles and is something which often comes about when an organisation's founder is highly motivated and gifted, making it difficult for them to

delegate. Unsurprisingly, succession planning is rarely considered and eventually it becomes impossible. CSM has never had a succession plan.

Recruitment

Looking forward, CSM needs to recruit people to provide input beyond what is possible from volunteers. Our incumbent CEO fulfilled this role as a post-retirement pro-bono engagement, which allowed him to steer CSM forward for 30 years after his retirement. The organisation now requires re-engineering from the inside out, and whoever CSM employs they will need to approach the role as their passion and not just see it as a job. Someone will be needed to manage contractors, oversee the legal changes, manage the flat and the Expo's sale. A lot of these duties could be outsourced to various law firms and firms of professional property advisors but that would come at great cost. Our next CEO will have to be salaried and be an experienced professional. However, recruiting someone will come at a significant cost.

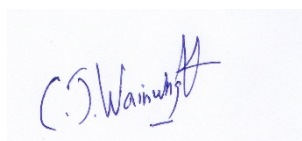
Even employing someone in a junior role with the required skills will be challenging. We found a good employee in November 2023 but we were unable to retain them once a better job came along. Employing someone in a senior role who doesn't have a passion for the work isn't going to work in any organisation unless they are prepared to significantly exceed their open market salary. If that expectation is not met then that person will simply leave as and when a better job offer comes along. Hiring from the open market where salaries can exceed £80k pa is unaffordable for CSM and anyone working for something significantly less than this will only be doing so because they personally identify with CSM's goals. That leads to retention issues if the directions are set by absentee trustees since it will be next to impossible to retain someone if they are disillusioned by the leadership while also working on a below market rate salary. Ultimately, it won't work to have a CEO who simply views the role as a job.

We have tried for some years to recruit volunteers from our membership network and failed for various reasons. We now need someone to work full time while new volunteers and trustees are sought, and this will need to be in a paid capacity of some form. It is anticipated that one of more of our trustees will need to assume a paid role because there is no one else available, at an affordable rate, who is likely to stay.

The Future Legal Structure

The incorporation of CSM was first proposed in 2016, but was not taken forward at that time. The board notes that new, younger, trustees are urgently required. The board has made an informal approach to a similar organisation to see if they were willing to help through sharing trustees but it transpired, they were in a similar position too. They had ageing trustees who were looking to reduce their commitments and not increase them. Asking people to take on unlimited liability for poor decisions taken by people who have since left is not realistic. Therefore, incorporation is a step of equal importance to closing out the uncertainty created by the current Expo situation. Consequently, steps towards incorporation will be taken this year.

Submitted on behalf of the Board of Trustees



Dated 17th April 2024

Christopher Wainwright, Trustee.
Creation Science Movement
Charity No. 801745

Summary Report - CSM Accounts for FY 2022/23

	Donations Total	Sales	Solar Panel Income	Rent	Misc. Pmts due from Previous Years	Loans	Total	Sub Total
						£62,500		
totals	£144,407						£144,407	
totals		£1,734	£1,545	£20,572			£23,851	£168,258
Misc. Pmts.					£22,883		£22,883	
						Total	£191,141	

Trading Summaries

Income	(Donations + trading)	£168,258
Prv yr's		£22,883
Total Cash Raised		£191,141
Total expend.		£263,765
Overspend		-£72,624
loans		£62,500
nett		-£10,124

Opening and Closing Bank Balance Summaries

Bank acc	Sept 2022	August 23	
Lloyds	£56,697	Lloyds £60,694	
NatWest	£20,247	NatWest £6,075	Change
Cash to hand	£76,945	£66,768	-£10,176
Loans	£0	£62,500	
total funds	£76,945	total funds £4,268	

A £52 difference between the actual and calculated 'Bank balances' exists - the 'nett' and 'cash to hand' figures should match. A creditor's bill was probably presented last year and settled this year.

Independent Examiner's Report to the Trustees of the CSM Trust

I report to the trustees on my examination of the accounts of the Creation Science Movement (CC # 801745) (the Trust) for the year ended 31st August 2023, which are set out on pages 1 and 2.

Respective Responsibilities of trustees and examiner and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particulate matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the Charity Commission "*Independent Examination of Charity Accounts: directions and guidance for examiners (CC32)*" 14th July 2021). My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

I have also compared these accounting records against those from previous years.

In addition I have read "*Independent examination of charity accounts: directions and guidance for examiners (CC32)*" 14th July 2021 and *Guidance for Independent Examiners during Covid-19 crisis...*" May 2020 to use as guidance in my review and followed the 13 Directions listed within. I have completed "*Independent examination of charity accounts checklist (CC32a)*" Sept 2017.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act or

Independent Examiner's Report to the Trustees of the CSM Trust

2) the prepare accounts do not accord with those records.

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.

But ask that in future original receipts are retained in order to make the Examiner's job easier rather than rely solely on Bank Statements and previous years' knowledge.

Name:



Richard Brooks

Relevant professional qualification or body: None

Address: 15 Augustine Road, Drayton, Portsmouth PO6 1 HY

Date: 1st May 2024

Income (Donations + trading)	£168,258
loans	£62,500
Prv yr's	£22,883
Total Cash Raised	£253,641

Total expend.	£263,765
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Overspend	£10,124
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Total Funds	£66,768
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at close 31st Aug 2023

CREATION SCIENCE MOVEMENT

England & Wales - Charity number 801745

Accounts

**Trustees' Report: Creation Science Movement activities for the year ending 31-8-22
PO Box 888, Portsmouth PO6 2YD, Charity no. 801745**

The trustees have maintained the aim of CSM, as stated in our Trust Deed dated 10th February 1989, to advance the Christian religion as revealed in Holy Scripture, and with especial reference to the doctrine of Creation.

Sadly, the Covid19 pandemic caused us to close the *Genesis Expo* since its corridors are too narrow to allow social distancing, but we took this opportunity to commence a long-planned for building extension to increase exhibition space and flexibility.

Our office manager now works from home while we made our other employee redundant. However mailings of a pamphlet and the journal *Creation* continued to be published quarterly and distributed to our subscribers.

We had to cancel our meetings due to the pandemic, but we plan to restart a limited programme in the next 12-18 months.

The building extension at the *Genesis Expo* is well under way, with completion expected by the end of the calendar year. Construction inflation has had an impact on the cost of the work and it may be necessary to review the scope of the project, splitting it into a number of phases as finance becomes available.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in September 2013¹.

Subscriptions to our quarterly mailings just cover costs, and several recipients, especially from third world countries, missionaries and prisoners, are not charged. Back numbers of our journal are freely available on the website. There are no restrictions on who can receive our mailings.

Our website www.csm.org.uk is accessed by large numbers of the public.

Accounts

The accounts for the period 1-9-21 to 31-8-22 are submitted herewith. The accounts have been examined by Dr Richard Brooks of 15 Augustine Road, Drayton, Portsmouth PO6 1HY. No trustee or their family member has received any remuneration.

At the end of the period under review, our direct financial reserves stood at £76,850. We also own the *Genesis Expo* building and its contents. The trustees regard one year's salary bill (viz. approximately £30,000) as a reasonable reserve figure. The value of stock at the end of the year was approximately £1,950.

¹ [Public benefit: Analysis of the law relating to public benefit \(publishing.service.gov.uk\)](https://www.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/644442/public-benefit-analysis-of-the-law-relating-to-public-benefit.pdf)

Most members renew subscriptions following the last mailing of the year, so our end-of-August balance is a fair representation of the average state of CSM finances. Furthermore, our income is from a large number of small donations, so is a stable state of affairs. We do not engage in fundraising, but have made our subscribers aware of the financial position regarding the rising cost of the building works.


During the year the cheques for CSM were signed by Dr David Rosevear (retired former chairman) and Mr Ross Rosevear (CSM office manager), our practice for decades. However cheques for more than £6,000 are subject to approval by the trustees meeting.

The trustees during the year were:

Mr Stephen Mountain, (Charities Commission contact), Mr Richard Broadberry, Pastor Barry Forder and Mr David Shires. We are looking to recruit more trustees following the home-call of Dr Bill Cooper and subsequent resignation of his daughter, Mrs Rebecca Cooper-Jones.

The trustees have approved this report and the accounts on 3 April 2023.

Signed

A handwritten signature in black ink, appearing to be 'S. Mountain', with a long horizontal stroke extending to the right.

S. Mountain
CSM Trustee

Independent Examiner's Report to the Trustees of the CSM Trust

I report to the trustees on my examination of the accounts of the Creation Science Movement (CC # 801745) (the Trust) for the year ended 31st August 2022, which are set out on pages 1 through 4.

Respective Responsibilities of trustees and examiner and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particulate matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the Charity Commission "*Independent Examination of Charity Accounts: directions and guidance for examiners (CC32)*" 14th July 2021). My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

I have also compared these accounting records against those from previous years.

In addition I have read "*Independent examination of charity accounts: directions and guidance for examiners (CC32)*" 14th July 2021 and "*Guidance for Independent Examiners during Covid-19 crisis...*" May 2020 to use as guidance in my review and followed the 13 Directions listed within. I have completed "*Independent examination of charity accounts checklist (CC32a)*" Sept 2017.

Independent Examiner's Report to the Trustees of the CSM Trust

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act or
- 2) the prepare accounts do not accord with those records.

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.

Name:

R M Brooks

Richard Brooks

Relevant professional qualification or body: None

Address: 15 Augustine Road, Drayton, Portsmouth PO6 1 HY

Date: 25th Apr 2023

Independent Examiner's Report to the Trustees of the CSM Trust

Income	Month	Gifts	Sales	Rent	Gift Aid	HMRC	Solar pan	interest	totals
	Sep '21	596.5	320.98	1075	0	1387.48	0	61.56	<u>3,441.52</u>
	Oct	574.5	103.4	1425	0	0	3065.36	59.6	<u>5,227.86</u>
	Nov	10022.4	728.25	1727.5	0	0	0	61.6	<u>12,539.75</u>
	Dec	3190.65	986.65	725	0	0	0	59.63	<u>4,961.93</u>
	Jan '22	3317.5	391.2	1425	0	0	0	61.64	<u>5,195.34</u>
	Feb	719.5	0	725	0	0	0	61.65	<u>1,506.15</u>
	Mar	764.5	4000	1515	0	0	0	55.7	<u>6,335.20</u>
	Apr	4120.5	30.2	775	0	0	0	61.69	<u>4,987.39</u>
	May	1267.5	0	2199.5	0	0	0	0	<u>3,467.00</u>
	June	5661.5	5	1435	0	0	0	0	<u>7,101.50</u>
	July	904.5	0	3055	0	0	0	0	<u>3,959.50</u>
	Aug	2488.84	22	1565	0	0	0	0	<u>4,075.84</u>
	totals	33,628.39	6,587.68	17,647.00	0.00	1,387.48	3,065.36	483.07	62,798.98

31-8-21 to 1-9-22

01/09/2022	
total expenditure	277,374.30
total income	<u>62,798.98</u>
decrease in funds	<u>214,575.32</u>

Bank acc

	31/08/2022	31/08/2021
Stewards.	0.00	Stewards. 207,103.23
Lloyds	56,697.16	Lloyds 57,187
NatWest	20,247.45	NatWest 27,228
Total	76,944.61	total funds 291,518.44
decrease in funds	<u>214,573.83</u>	

Independent Examiner's Report to the Trustees of the CSM Trust

Expenditure

	Printing	Stock	Utilities	Postage	Off supp	Card serv	Phone	Rates	Salaries	Misc	Float cash	Rep airs	Off equip	Insuran ce	Prof. fees	Publi city	Websit es	Electric s	bitio n	Fire regs	Building	totals
Sept '21	0	65	57.21	0	0	52.31	48.06	300	3800.1	0	0	0	0	0	0	0	18.35	0	0	0	0	4341.03
Oct	0	0	46.68	0	0	52.31	62.12	300	3800.1	0	0	0	0	0	0	0	12	0	0	0	0	4273.21
Nov	0	0	85.33	30.45	0	52.31	62.12	300	3750.1	0	0	0	0	0	0	0	18.35	0	0	0	0	4298.66
Dec	0	75	88.09	1013.95	0	0	62.12	300	3750.1	0	0	0	0	0	0	0	12	816	0	0	145	6262.26
Jan '22	0	0	84.27	1056	0	0	62.12	300	3750.1	0	0	0	0	0	0	0	24.59	0	0	0	0	5277.08
Feb	2077	0	77.76	360	0	0	62.12	0	6764.1	0	0	0	0	0	0	0	12	0	0	0	0	9352.98
Mar	0	75	72.54	0	0	0	62.12	0	2478.14	100	0	0	0	0	0	0	18.34	0	0	725	6000	9531.14
Apr	994	0	47.55	0	0	0	63.92	295.2	2538.14	557	0	0	0	0	0	0	18.34	0	0	594	0	5108.15
May	0	0	121.46	0	62.36	0	63.92	300	2478.14	0	0	0	0	0	0	0	18.34	0	0	0	34788	37832.22
Jun	0	75	64.66	0	0	35	65.92	300	2478.14	0	0	0	0	0	0	0	54.69	0	0	0	46500	49573.41
July	0	0	60.96	0	126.63	0	65.92	300	2478.14	0	0	0	549	0	0	0	18.34	0	0	0	3750	7348.99
Aug	1047	0	74.97	0	0	0	65.92	300	2478.14	0	0	0	0	2498.3	0	0	31.04	0	0	0	127679.81	134175.18
Totals	4,118.00	290.00	881.48	2,460.40	188.99	191.93	746.38	2,995.20	40,543.44	657.00	0.00	0.00	549.00	2,498.30	0.00	0.00	256.38	816.00	0.00	1,319.00	218,862.81	277,374.31

CREATION SCIENCE MOVEMENT

England & Wales - Charity number 801745

Accounts

Trustees' Report: Creation Science Movement activities for the year ending 31-8-21
PO Box 888, Portsmouth PO6 2YD Charity no. 801745

The trustees have maintained the aim of CSM, as stated in our Trust Deed dated 10th February 1989, to advance the Christian religion as revealed in Holy Scripture, and with especial reference to the doctrine of Creation. Sadly, the Covid 19 pandemic caused us to close the Genesis Exhibition since its corridors are too narrow to allow social distancing. Our two employees were furloughed. However mailings of a pamphlet and the journal *Creation* continued to be published quarterly and distributed to our subscribers. The office re-opened in the autumn. We had to cancel our meetings due to the pandemic. The building extension should be completed in 2022.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in December 2008. Subscriptions to our quarterly mailings just cover costs, and several recipients, especially from third world countries, missionaries and prisoners, are not charged. Back numbers of our journal are freely available on the website. There are no restrictions on who can receive our mailings. Our public exhibition is unique in this country. Admission is free. Our website is accessed by large numbers of the public.

Accounts

The accounts for the period 1-9-20 to 31-8-21 are submitted herewith. The accounts have been examined by Dr Richard Brooks of 15 Augustine Road, Drayton, Portsmouth PO6 1HY. No trustee or their family member has received any remuneration. At the end of the period under review, our reserves stood at £310,762. We also own the Genesis Expo building and contents and we have planning permission to extend the building, estimated to cost £250,000. The trustees regard one year's salary bill as a reasonable reserve figure. The value of stock at the end of the year was approximately £1,950. Most members renew subscriptions following the last mailing of the year, so our end-of-August balance is a fair representation of the average state of CSM finances. Furthermore, our income is from a large number of small donations, a stable state of affairs. We do not engage in fundraising.

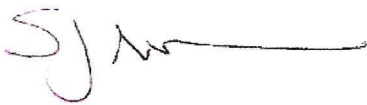
During the year the cheques for CSM were signed by Dr David Rosevear (retired former chairman) and Mr Ross Rosevear (CSM office manager), our practice for decades. However, in the future cheques for more than £6,000 will be subject to approval by the trustees meeting.

The trustees during the year were:

Mr Stephen Mountain, (Charities Commission contact), Mr Richard Broadberry, Mrs Rebecca Cooper-Jones, Dr William Cooper, Pastor Barry Forder, Mr David Shires
The trustees were unable to meet in April and September but used the internet to communicate.

The trustees have approved this report and the accounts on 23 May 2022.

Signed



S. Mountain
CSM Trustee

Independent Examiner's Report to the Trustees of the CSM Trust

I report to the trustees on my examination of the accounts of the Creation Science Movement (CC # 801745) (the Trust) for the year ended 31st August 2021, which are set out on pages 1 &2.

Respective Responsibilities of trustees and examiner and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particulate matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the Charity Commission "*Independent Examination of Charity Accounts: directions and guidance for examiners (CC32)*" May 2020). My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

I have also compared these accounting records against those from previous years.

In addition I have read "*Independent examination of charity accounts: directions and guidance for examiners (CC32)*" May 2020 and *Guidance for Independent Examiners during Covid-19 crisis...*" May 2020 to use as guidance in my review and followed the 13 Directions listed within. I have completed "*Independent examination of charity accounts checklist (CC32a)*" Sept 2017.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act or

Independent Examiner's Report to the Trustees of the CSM Trust

2) the prepare accounts do not accord with those records.

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.

Name: *R M Brooks*

Richard Brooks

Relevant professional qualification or body: None

Address: 15 Augustine Road, Drayton, Portsmouth PO6 1 HY

Date: *5th July 2022*

INCOME		EXPENDITURE					
Month	Total	Month	TOTALS				
Sep '20	5,798	Sept '20	11,992				
Oct	3,976	Oct	4,438				
Nov	23,888	Nov	7,194				
Dec	7,613	Dec	5,728				
Jan '21	7,904	Jan '21	7,498	Bank acc	31/08/20	Bank acc	31/08/21
Feb	4,744	Feb	5,394	Stewards.	256,239	Stewards.	207,103
Mar	7,206	Mar	6,308	Lloyds	15,503	Lloyds	57,187
Apr	3,399	Apr	15,461	NatWest	39,020	NatWest	27,228
May	11,689	May	5,819				
June	3,873	Jun	26,265	TOTAL	310,763	TOTAL	291,518
July	5,076	July	6,027				
Aug	4,420	Aug	6,706				
Total	89,585	TOTAL	108,830				

CREATION SCIENCE MOVEMENT

England & Wales - Charity number 801745

Accounts

Independent Examiner's Report to the Trustees of the CSM Trust

I report to the trustees on my examination of the accounts of the Creation Science Movement (CC # 801745) (the Trust) for the year ended 31st August 2020, which are set out on pages 1 to 4.

Respective Responsibilities of trustees and examiner and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particulate matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the Charity Commission "*Independent Examination of Charity Accounts: directions and guidance for examiners (CC32)*" May 2020). My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

I have also compared these accounting records against those from previous years.

In addition I have read "*Independent examination of charity accounts: directions and guidance for examiners (CC32)*" May 2020 and *Guidance for Independent Examiners during Covid-19 crisis...*" May 2020 to use as guidance in my review and followed the 13 Directions listed within. I have completed "*Independent examination of charity accounts checklist (CC32a)*" Sept 2017.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act or

Independent Examiner's Report to the Trustees of the CSM Trust

2) the prepare accounts do not accord with those records.

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.

Name: *RMBrooks* Richard Brooks

Relevant professional qualification or body: None

Address: 15 Augustine Road, Drayton, Portsmouth PO6 1 HY

Date: *20th Jan 2021*

Income

Month	Gifts	Sales	Rent	interest	Gift Aid	Solar pan	Total
Sep '19	918.55	1461.56	0	129.86	0	0	2,509.97
Oct	671.5	702.27	3920	125.73	0	0	5,419.50
Nov	9119.45	2131.81	1767.5	129.99	0	0	13,148.75
Dec	6181	3661.48	1421	125.86	0	0	11,389.34
Jan '20	3069.62	1294.16	1417.5	130.12	0	0	5,911.40
Feb	875.5	1296.04	692.5	130.18	0	0	2,994.22
Mar	2218.09	1299.15	725	121.85	0	0	4,364.09
Apr	911.5	297.57	0	130.31	0	0	1,339.38
May	1954.5	94.25	0	126.17	0	0	2,174.92
June	6371.44	0	2438.5	112.91	0	0	8,922.85
July	14373.57	0	2517.5	73.67	0	0	16,964.74
Aug	6101.47	0	0	76.15	0	0	6,177.62
totals	52766.19	12238.29	14899.5	1412.8	0	0	81,316.78

	01/09/2020			
total	income	81,316.78		
total	expend.	67,153.86		
increase	in funds	14,162.92	discrep.	23.66

Bank acc	31/08/2020		01/08/2019	
Stewards.	256,239.49		Stewards.	254,826.69
Lloyds	15,503.11		Lloyds	27,616
NatWest	39,020.01		NatWest	14,181
Total funds	<u>310,762.61</u>		total funds	<u>296,623.35</u>
increase	in funds	14,139.26		

Independent Examiner's Report to the Trustees of the CSM Trust

Expenditure

	totals
Sept '	4,823.66
Oct	5,749.86
Nov	4,441.85
Dec	6,401.95
Jan '	6,436.85
Feb	5,554.15
Mar	5,489.58
Apr	5,505.38
May	5,202.31
Jun	4,668.27
July	6,644.98
Aug	6,235.02
<u>totals</u>	<u>67,153.86</u>

Trustees' Report: Creation Science Movement activities for the year ending 31-8-20
PO Box 888, Portsmouth PO6 2YD Charity no. 801745

The trustees have maintained the aim of CSM, as stated in our Trust Deed dated 10th February 1989, to advance the Christian religion as revealed in Holy Scripture, and with especial reference to the doctrine of Creation. Sadly, the Covid 19 pandemic caused us to close the Genesis Exhibition since its corridors are too narrow to allow social distancing. Our two employees were furloughed. However mailings of a pamphlet and the journal *Creation* continued to be published quarterly and distributed to our subscribers. The office re-opened in the autumn. We had to cancel our meetings due to the pandemic. The building extension should be completed in 2021.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in December 2008. Subscriptions to our quarterly mailings just cover costs, and several recipients, especially from third world countries, missionaries and prisoners, are not charged. Back numbers of our journal are freely available on the website. There are no restrictions on who can receive our mailings. Our public exhibition is unique in this country. Admission is free. Our website is accessed by large numbers of the public.

Accounts

The accounts for the period 1-9-19 to 31-8-20 are submitted herewith. The accounts have been examined by Dr Richard Brooks of 15 Augustine Road, Drayton, Portsmouth PO6 1HY. No trustee or their family member has received any remuneration.

At the end of the period under review, our reserves stood at £310,762. We also own the Genesis Expo building and contents and we have planning permission to extend the building, estimated to cost £250,000. The trustees regard one year's salary bill as a reasonable reserve figure. The value of stock at the end of the year was approximately £1,950. Most members renew subscriptions following the last mailing of the year, so our end-of-August balance is a fair representation of the average state of CSM finances. Furthermore, our income is from a large number of small donations, a stable state of affairs. We do not engage in fundraising.

During the year the cheques for CSM were signed by Dr David Rosevear (retired former chairman) and Mr Ross Rosevear (CSM office manager), our practice for decades. However, in the future cheques for more than £6,000 will be subject to approval by the trustees meeting.

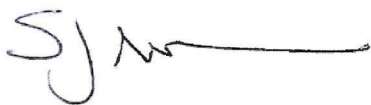
The trustees during the year were:

Mr Stephen Mountain, (Charities Commission contact), Mr Richard Broadberry, Mrs Rebecca Cooper-Jones, Dr William Cooper, Pastor Barry Forder, Mr David Shires

The trustees were unable to meet in April and September but used the internet to communicate.

The trustees have approved this report and the accounts on 1st January 2021

Signed



S. Mountain
CSM Trustee