

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

	<u>totals</u>
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.

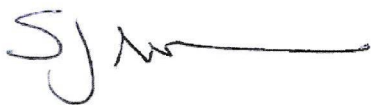
The trustees during the year were:

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