

**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 2013<sup>1</sup>.

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](http://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.

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<sup>1</sup> Public benefit: Analysis of the law relating to public benefit ([publishing.service.gov.uk](http://publishing.service.gov.uk))

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.

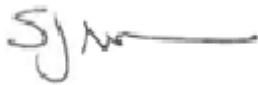
During the year the cheques for CSM were signed by Dr David Rosevear (retired former chairman) and Mr Ross Rosevear (CSM office manager), our practice for decades. However cheques for more than £6,000 are subject to approval by the trustees meeting.

**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 dark 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 31<sup>st</sup> 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)*" 14<sup>th</sup> 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)*" 14<sup>th</sup> 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: 25<sup>th</sup> 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	3,441.52
	Oct	574.5	103.4	1425	0	0	3065.36	59.6	5,227.86
	Nov	10022.4	728.25	1727.5	0	0	0	61.6	12,539.75
	Dec	3190.65	986.65	725	0	0	0	59.63	4,961.93
	Jan '22	3317.5	391.2	1425	0	0	0	61.64	5,195.34
	Feb	719.5	0	725	0	0	0	61.65	1,506.15
	Mar	764.5	4000	1515	0	0	0	55.7	6,335.20
	Apr	4120.5	30.2	775	0	0	0	61.69	4,987.39
	May	1267.5	0	2199.5	0	0	0	0	3,467.00
	June	5661.5	5	1435	0	0	0	0	7,101.50
	July	904.5	0	3055	0	0	0	0	3,959.50
	Aug	2488.84	22	1565	0	0	0	0	4,075.84
	<b>totals</b>	<b>33,628.39</b>	<b>6,587.68</b>	<b>17,647.00</b>	<b>0.00</b>	<b>1,387.48</b>	<b>3,065.36</b>	<b>483.07</b>	<b>62,798.98</b>

31-8-21 to 1-9-22

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

Bank acc

	<b>31/08/2022</b>	
Stewards.	0.00	
Lloyds	56,697.16	
NatWest	20,247.45	
Total	76,944.61	
<b>decrease</b>	<b>in funds</b>	<b>214,573.83</b>

**31/08/2021**

Stewards.	207,103.23
Lloyds	57,187
NatWest	27,228
total	
funds	291,518.44

## 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