

Christians in Sport

Scotland · Charity number SC045299

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2014-12-18
Register	View on the OSCR register

Contact

Address	Frampton House Unit D1 Telford Road Industrial Estate Bicester OX26 4LD
Website	www.christiansinsport.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other charities or voluntary bodies'

Objectives: To promote and advance the Christian Religion amongst people involved with, participating in, or interested in sport.

Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,857,370	£1,924,126	-	26
2024-08-31	£2,125,891	£2,030,102	-	34
2023-08-31	£2,151,001	£2,084,905	-	24
2022-08-31	£1,855,484	£2,003,448	-	33
2021-08-31	£1,713,037	£1,677,496	-	36

Christians in Sport

Scotland - Charity number SC045299

Accounts

Company registration number: 4146081

Charity registration number: 1086570

Christians in Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Wenn Townsend
30 St Giles'
Oxford
OX1 3LE

Christians in Sport

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Christians in Sport

Reference and Administrative Details

Executive Directors	Keith Proctor D G Daniels I R Lancaster
Trustees	L Chadwick E J Watson M R Bennett C C Lion-Cachet M Beeby J E Robson
Secretary	T Beaumont
Charity Registration Number	1086570
Company Registration Number	4146081
Registered Office	The charity is incorporated in England and Wales. Frampton House Unit D1 Telford Road Industrial Estate Bicester Oxon OX26 4LD
Auditor	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Solicitors:	Edward Connor Solicitors 10 The Point Market Harborough LE16 7QU
Bankers	National Westminster Bank Plc 121 High Street Oxford OX1 4DD

Christians in Sport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

Objects and aims

a. Activities for achieving objectives

The mission statement of Christians in Sport is to 'reach the world of sport for Christ' flowing from the objects expressed in the Trust Deed when the charity was set up in 1980. Within the original Trust Deed, the object of the charity is the advancement of the Christian religion among people in sport and, in furtherance of the above object but not further or otherwise, the Trustees shall have the following powers:

- a) To proclaim the Christian message of salvation to sportspeople and others involved in various aspects of sport.
- b) To provide Christian teaching for, and to strengthen the faith of, Christians already involved in sport.
- c) To help and encourage Christians in sport to share their faith with other people in sport and in society generally.
- d) To help and encourage Christians in sport to show their faith by relieving poverty, advancing education and providing recreational facilities for those in need.

Christians in Sport

Trustees' Report

Objectives, strategies and activities

Strategic Planning

In September 2023, the Board commenced a two year strategic plan entitled 'Game Plan 6' (GP6) with the core mission of reaching the world of sport for Christ remaining unchanged.

We pray that GP6 will help significant numbers of competitive amateur and elite players, athletes and coaches grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live out and speak of their faith in Jesus Christ giving others opportunities to hear and respond to the Christian message.

Alongside core GP6 actions we added a specific emphasis in three areas. Firstly, we wish to grow our impact with a much broader socio economic demographic of sportspeople, secondly to develop a more robust ecosystem of collective impact of partners around the world committed to ministering biblically to elite and professional athletes and coaches. Finally to grow our supporter audience of prayer partners and donors to include more churches, trusts and partners as we position ourselves more effectively.

Three priorities and nine actions are outlined below

Priority A: 150 UK Projects engaging sportspeople with the Christian faith

Action 1: Deliver 110 UK projects through core activities

Action 2: 40 projects engaging sportspeople across a broader socio economic demographic

Action 3: Equip 1,000 leaders for the UK projects of Actions 1 &2

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally

Action 5: Support partners in 30 countries reaching competitive and elite sportspeople

Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

Priority C: Enabled by resources, partners and effective operations

Action 7: Deliver relevant resources for UK and global priorities

Action 8: Grow the number of partners committed to praying and supporting the work financially

Action 9: Enable the work through effective operations and good governance

Public benefit

The Trustees have taken account of the Charity Commission guidance on providing public benefit. They believe that the charity is effective in achieving the aims for which it has been established and continues to develop in line with its charitable objects. This report seeks to give examples of that public benefit in action.

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.

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Trustees' Report

Achievements and performance

The two year strategic plan, Game Plan 6 (GP6), ran to August 2025. Under God we worked on nine actions across three priority areas. The following summary shows progress against these working plans.

Priority A : 150 UK Projects engaging sportspeople with the Christian faith

Each of the 150 projects seeks to do at least three things

- reach players, athletes and coaches across sport with the Christian message
- equip Christians in sport to go into their sporting contexts and live out their faith
- develop leaders who serve God's mission in and beyond sport

We are very thankful to God to have met our two-year target of 150 projects outworking these three outcomes.

Action 1: Deliver 110 UK projects through core activities

Our goal of 110 projects was exceeded with 115 projects delivered across the entirety of the UK throughout GP6. This action represents our 'bread and butter' of activity across the range of the competitive amateur to professional sporting contexts. Projects can be broken down into three broad categories.

- **Sports Plus Camps.** The number of residential camps grew to 10 during GP6 with three new camps in Giggleswick, Bath and Belfast enabling us to grow our capacity by 25%. In 2025 Sports Plus was served by 650+ leaders, many of whom lead mission initiatives across the UK throughout the year. We feel strongly that Sports Plus is not only valuable for young athletes and players during the formative years of faith but also a great training ground for leaders who catalyse mission activity across the UK impacting many thousands of athletes, players and coaches during the rest of the year whether as part of student groups or regional networks. The bursary fund continues to serve each year with 180 young people accessing support in 2025 across all ten camps.

- **Groups and Networks.** 93 operated across the UK this year. Each meet to pray, often weekly, for God to work in the lives of those they compete alongside. We thank God as we hear stories of gospel centred conversations, reading the bible one to one, taking enquirers to church as well as attending evangelistic events. Across the year these groups met to pray 1,200+ times with 95% of student attendees reporting 'some' or 'many' gospel conversations. 40% had taken a teammate to church and 20% had read the bible with a teammate. These groups had also organised 120+ evangelistic events each year of GP6 attended by several thousand for which we thank God. Most of those who attend these groups would be under 23 years of age and therefore a wonderful opportunity to see mission convictions and confidence formed through their sporting passion. Close to 450 attended training conferences which was very encouraging and 36% of those who lead at Sports Plus were students reinforcing the opportunity with this age group.

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Trustees' Report

• Professional sport cohorts. We operated 12 cohorts for professional and elite athletes, players and coaches, mostly organised by sport from football to track & field. These cohorts involved 200 athletes and delivered 334 group bible studies and over 500 one to one studies. One shift we've noticed is, given the rise of individual social media accounts, is how many now publicly identify as Christians or more overtly share their faith digitally given their influence. At the very minimum this can make the Christian faith plausible to very large numbers of people. Football is one obvious example and towards the end of this year we commenced a piece of research to map Christian engagement in the top six tiers of English professional football. Elite sport continues to be a shaper of culture like little else in society and therefore under constant review for how best we can serve.

Action 2: 40 projects engaging sportspeople across a broader socio economic demographic

From January 2024 we've been piloting the 'Reach' project, seeking to engage young players and athletes with the Christian faith from areas of deprivation across the UK. In these first 20 months the team have delivered 104 programmes to 35 partners, mostly churches and schools, reaching nearly 9,000 young people for which we thank God.

100% of these 35 projects and 104 programmes were delivered in the top 4 deciles of deprivation; with over two thirds in deciles 1 & 2. Building sustainable and scaleable models to engage these very sporty young people that our traditional work (e.g. camp and student ministry) misses remains a key priority for the remainder of the pilot phase.

One aspect of our offer we have developed is "Thrive": a six-session cross-curricular programme that aims to help young people approach sport through the Christian world view. We continue to pilot and test Thrive and refine it into a sustainable and effective tool to use in schools and potentially sports club / academy settings.

Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

Finding and developing volunteer leaders is critical for growth in the activities described earlier. Our goal was surpassed with 1,043 leaders delivering Actions 1 & 2 above. An important part of this work gives opportunities to many hundreds of young leaders, in the under 23 age group, that we pray bears much fruit in the future. Training is delivered in multiple ways from in-person conferences and training events, on mission experiences, through to digital learning platforms alongside in-person coaching and mentoring. As we look back over the years we are very thankful to God for the 200+ now in church leadership as well as others in Christian mission and sporting leadership roles.

Priority B: A new global collective impact project engaging sportspeople with the Christian faith

Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally

Our primary strategy for this action was the establishment of the 'mentor development plan' (MDP) being a 12 month programme for highly selected leaders across the world, similar to our Internship programme or a church apprenticeship scheme.

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Trustees' Report

This goal has been achieved in full. Every leader of the 200 who came through the mentor pathway has trained, on average, 30 young leaders and 70 Christian athletes. In total this equates to approximately 6,000 leaders and 14,000 Christian athletes. It was designed to build real capacity and biblical depth in the lives of mentors and so we are very thankful to God for the evidence we've seen.

Action 5: Support partners in 30 countries reaching competitive and elite sportspeople

We have tracked impact in over 40 countries and are very thankful to God for the evidence we've seen through participants of the MDP as well as through other mission activities e.g. sports camps and sporting academies.

Alongside these individual relationships we also continue to facilitate supporting networks in the UK, across Europe as well as in a global context. The purpose of these being to share best practice and resources as well as to collaborate well and not duplicate effort.

Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

We started GP6 researching, alongside a small number of strategic global partners, the landscape of professional sport globally to understand what ministry was happening by sport and by country. External desk research complemented this piece of work.

235 partners took part in this research from over 80 countries and 13 sports were identified as the most significant globally with the data identifying 2,555 professional athletes in 'discipleship' activities e.g. group bible studies.

One of the key US based partners with over 55 years experience in the professional and elite world of sport has now replaced CIS in the leadership and facilitation of this collaborative project for which we thank God. Several of our staff team have joined this new venture to outwork a plan across these 13 sports globally. We have worked to transition some of our global elite sport projects into this new season e.g. tennis.

Professional sport is a culture shaper across the world and we started GP6 seeking to disrupt the landscape of ministry within professional sport globally and are very thankful to God as we look back at His leading and are excited for the future.

Priority C: Enabled by resources, partners and effective operations

Action 7: Deliver relevant resources for UK and global priorities

Digitally our content benchmarks consistently well within the space of sport and faith being viewed 3+ million times each year of GP6. Game Day, our weekly devotional has doubled during GP6 with a further 20k+ subscribers across other platforms. Our digital content includes video production, short films, blogs and podcasts, which between them have clocked up over 600k views, reads and listens. Additional resources such as the 'Sports Mission Pack' continue to be well used by 300+ partners for training purposes and evangelistic events.

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The opportunities to engage with national and Christian press within the conversation of sport and faith continues to grow through 130+ appearances this year, including a regular slot on Radio 2's pause for thought. This is an increase from 81 media appearances last year and 33 appearances two years ago.

As opportunities for mission within sport grow across the world the need for biblical depth is critical. Therefore we continue to invest in 'thought leadership' through more scholarly research and writing as well as speaking and lecturing for partners including the opening keynote lecture at the Global Congress for Sport and Faith in August. We also released a new book 'Spiritual Game Plan' this year in the UK and USA in partnership with The Good Book Company.

Action 8: Grow the number of partners committed to praying and supporting the work

Prayer: Across the work there continues to be 1,500+ prayer meetings each year, mostly in person with over 5k subscribed to our prayer diary. We continue to adapt our offer in the coming year to include small updates to encourage partners to keep praying daily for His work in sport.

Donors: Total donations fell by 19% (£305k) in the year, £300k of this reduction was due to a small number of major donors unable to give to previous levels which had been fully communicated and planned for. Outside of this the number of donors and value of donations stayed broadly the same with a little churn with new starters and increased giving offset by reduced giving and others who stopped. Regular giving increased by 2% over the period of the year.

Building up our partner base will continue to be a focus area for the coming years as we, under God, work to find new supporters to invest in this growing work.

Action 9: Enable the work through effective operations and good governance

We seek to create a working culture which takes governance responsibilities seriously; ensuring our policies and procedures are applied and understood. Regular safeguarding workshops, robust review processes and learning help ensure we don't remain static. We have also been a part of a 'healthy governance learning community' facilitated by a US partner to continue learning best practices across the work. The Risk Committee met throughout the year to deliver on the Board memorandum of understanding to refine policy and ensure it is properly applied in practice.

We have adopted a new CRM which will enable more effective communications with partners, tracking of campaigns and recording of engagement data.

Staff development remains a crucial component of ensuring effective delivery of our mission. During GP6 we have made changes to how we track staff development needs, assess our working culture and the structure of our management.

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Trustees' Report

Financial review

a. Income from donations and legacies

Total funds held by the charity at 31st August 2025 amounted to £940k (2024: £1,007k), of which £191k was restricted funds and £749k in unrestricted funds. £34k is held in tangible fixed assets.

Total donations decreased by 19% (£305k) in the year. Virtually all of this reduction (£300k) was due to an expected decrease in giving from a small number of major donors unable to give at previous levels which had been fully communicated and planned for. Outside of this the number of donors and value of donations stayed broadly the same with some churn as new starters and increased giving was offset by reduced giving and others who stopped.

The accounts show restricted donations of £78k, most being for our 'Reach' project all of which was spent in alignment with the purposes for which it was given.

Given the anticipated fall in donations our core budget was reduced ending the year with an unrestricted surplus of £16k. Unrestricted activity income increased to £478k given the growing numbers at Sports Plus and training conferences. There was a deficit of £8k on our unrestricted events which we absorbed into overall budget as a result of the continued demand for bursaries.

The deficit in restricted funds of £83k was due to the continued delivery of global projects as well as the Reach initiative referred to above. Aggregating the unrestricted surplus and restricted deficit we show an overall deficit of £67k for the year.

b. Balance sheet

Total funds decreased in 2025 by £67k from £1,007k to £940k. Fixed assets, debtors and stocks were consistent with 2024. Cash balances decreased given the overall deficit but remained sufficient to accommodate future budget deficits alongside a capital project planned for the 2025/26 financial year.

The value of creditors reduced by £35k in the year as more camp invoices were paid before the year end date compared to 2024.

Policy on reserves

Reserves

Guidelines regarding reserves aim for a minimum of three months of expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £715k. This additional surplus is important as we anticipate up to three years of deficit as we work to recover a fall in income from major donors unable to give at historic levels.

Christians in Sport

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

In September 2025 we commence Game Plan 7 (GP7) as a three-year strategic plan. GP7 has three strategic priorities each consisting of three actions.

No one can doubt sport remains significant in culture and therefore for mission. It is the most participated in, most watched, most commented on activity involving millions every week. In GP7 we will focus more intentionally on the early age range, particularly under 23's. This age group is arguably the most impactful to work with given sporting engagement is at its highest and the vast majority come to faith and begin lifelong discipleship journeys. To catch a life young, train them up in God's Word and priorities within their passion for sport and God willing, within their local church context, they will have a lifetime of fruitful ministry and service ahead of them in sport and beyond.

Three priorities and nine actions are outlined below.

Priority A Pathways: Delivering the offer to leaders, players, athletes and coaches
Goal 1,250 leaders enabling mission activity throughout sport

Action 1 Deliver Leaders Pathway expanding sports mission

Action 2 Deliver 'Compete' u23 Pathway [From youth, student into adult sport]

Action 3 Deliver 'Elite' u23 Pathway [Young Performance Athletes into Pro Sport]

Priority B Partners: Growing those who deliver, sustain and grow the work

Goal 500 UK churches engaging in sports mission

Action 4 Church: Engagement in 'compete' and 'elite' pathways across UK churches

Action 5 Supporters: Growing financial and prayer partners to support the mission

Action 6 Global : Serving partners and projects across the world

Priority C Projects: Developing new models or disrupting old methods

Goal 50 Reach projects growing sports mission in areas of deprivation

Action 7 Develop models to engage with a broader socio-economic demographic

Action 8: Revamp our offer to parents given u23 emphasis

Action 9 Accelerator projects in UK and Europe e.g. Pro Football; Sports Camps

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Christians in Sport

Trustees' Report

Trustees:	L Chadwick
	E J Watson
	M R Bennett
	C C Lion-Cachet
	M Beeby
	J E Robson

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd January 2001. The original trust was founded in 1980.

The company is constituted under a Memorandum of Association dated 23rd January 2001 and is a registered charity: 1086570. Christians in Sport was registered with the Scottish Charity Regulator on 18th December 2014: SCO45299.

The Main Board comprises the Trustees of the charity, who are the independent Directors for the purposes of the Companies Acts, as well as the Executive Directors (Mr D G Daniels, Mr K Proctor and Mr I R Lancaster who was appointed in December 2024) who attend in an ex-officio capacity. Because of the current Charity Act legislation, the Trustees are responsible for policy and approving the financial budgets of the charity.

The Executive Directors run the charity within the guidelines of a Board approved Memorandum of Understanding between the Trustees and the Executive Directors regarding policy and the operational decision making process. In particular, the Trustees are responsible for approving and reviewing each twelve month plan including objectives and budget.

Recruitment and appointment of trustees

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

Arrangements for setting key management personnel remuneration

The Trustees approve the salary parameters for the entire staff team including senior management. They review and analyse a number of areas e.g. financial, sporting, related charities and the Christian sector, in setting the compensation for the Executive Directors.

Christians in Sport

Trustees' Report

Major risks and management of those risks

Risk register

The charity has a risk register outlining several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk.

The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of trustees' responsibilities

The trustees (who are also the directors of Christians in Sport for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

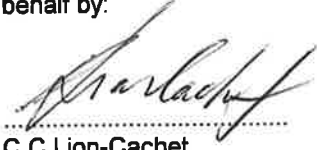
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Christians in Sport

Trustees' Report

The annual report was approved by the trustees of the charity on 17 December 2015 and signed on its behalf by:



C C Lion-Cachet
Trustee

Christians in Sport

Independent Auditor's Report to the Members of Christians in Sport

Opinion

We have audited the financial statements of Christians in Sport (the 'charity') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report to the Members of Christians in Sport

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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Independent Auditor's Report to the Members of Christians in Sport

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
L J Baker (Senior Statutory Auditor)
For and on behalf of Wenn Townsend, Statutory Auditor

30 St Giles'
Oxford
OX1 3LE

Date: *17 December 2025*

Christians in Sport

**Statement of Financial Activities for the Year Ended 31 August 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	1,262,211	77,952	1,340,163	1,360,836	284,633	1,645,469
Charitable activities	4	478,292	14,445	492,737	435,354	25,054	460,408
Investment income	5	24,470	-	24,470	20,014	-	20,014
Total income		<u>1,764,973</u>	<u>92,397</u>	<u>1,857,370</u>	<u>1,816,204</u>	<u>309,687</u>	<u>2,125,891</u>
Expenditure on:							
Charitable activities	6	<u>(1,748,599)</u>	<u>(175,527)</u>	<u>(1,924,126)</u>	<u>(1,740,365)</u>	<u>(289,737)</u>	<u>(2,030,102)</u>
Total expenditure		<u>(1,748,599)</u>	<u>(175,527)</u>	<u>(1,924,126)</u>	<u>(1,740,365)</u>	<u>(289,737)</u>	<u>(2,030,102)</u>
Net income/(expenditure)		<u>16,374</u>	<u>(83,130)</u>	<u>(66,756)</u>	<u>75,839</u>	<u>19,950</u>	<u>95,789</u>
Net movement in funds		16,374	(83,130)	(66,756)	75,839	19,950	95,789
Reconciliation of funds							
Total funds brought forward		<u>732,907</u>	<u>274,328</u>	<u>1,007,235</u>	<u>657,068</u>	<u>254,378</u>	<u>911,446</u>
Total funds carried forward	19	<u>749,281</u>	<u>191,198</u>	<u>940,479</u>	<u>732,907</u>	<u>274,328</u>	<u>1,007,235</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 19.

Christians in Sport
(Registration number: 4146081)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	34,260	43,659
Current assets			
Stocks	14	12,827	12,488
Debtors	15	94,694	97,632
Cash at bank and in hand	16	<u>1,008,148</u>	<u>1,098,334</u>
		1,115,669	1,208,454
Creditors: Amounts falling due within one year	17	<u>(209,450)</u>	<u>(244,878)</u>
Net current assets		<u>906,219</u>	<u>963,576</u>
Net assets		<u>940,479</u>	<u>1,007,235</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	191,198	274,328
Unrestricted income funds			
Unrestricted funds		<u>749,281</u>	<u>732,907</u>
Total funds	19	<u>940,479</u>	<u>1,007,235</u>

The financial statements on pages 16 to 33 were approved by the trustees, and authorised for issue on ~~17 October 2025~~ and signed on their behalf by:



 C C Lion-Cachet
 Trustee

The notes on pages 19 to 33 form an integral part of these financial statements.

Christians in Sport

Statement of Cash Flows for the Year Ended 31 August 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(66,756)	95,789
Adjustments to cash flows from non-cash items			
Depreciation		11,865	11,449
Investment income		<u>(24,470)</u>	<u>(20,014)</u>
		(79,361)	87,224
Working capital adjustments			
(Increase)/decrease in stocks	14	(339)	3,846
Decrease/(increase) in debtors	15	2,938	(5,466)
(Decrease)/increase in creditors	17	<u>(35,428)</u>	<u>131,709</u>
Net cash flows from operating activities		<u>(112,190)</u>	<u>217,313</u>
Cash flows from investing activities			
Interest received		24,470	20,014
Acquisitions of tangible assets		<u>(2,466)</u>	<u>(3,869)</u>
Net cash flows from investing activities		<u>22,004</u>	<u>16,145</u>
Net (decrease)/increase in cash and cash equivalents		(90,186)	233,458
Cash and cash equivalents at 1 September		<u>1,098,334</u>	<u>864,876</u>
Cash and cash equivalents at 31 August		<u>1,008,148</u>	<u>1,098,334</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 33 form an integral part of these financial statements.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Frampton House
Unit D1
Telford Road Industrial Estate
Bicester
Oxon
OX26 4LD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Christians in Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

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 £1,000.00 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
Leasehold improvements	Over 6 years
Motor Vehicle	25% Straight line
Computer equipment	25% Straight line
Timeshare property	Straight line over the duration of the leases (75-78 years)

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Other donations and legacies	1,262,211	77,952	1,340,163
Total for 2025	1,262,211	77,952	1,340,163
Total for 2024	1,360,836	284,633	1,645,469

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Provision of charitable activities	3,815	-	3,815	11,561
Activities income	474,477	14,445	488,922	444,985
Funding income	-	-	-	3,862
	478,292	14,445	492,737	460,408

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Bank interest receivable	24,470	24,470
Total for 2025	24,470	24,470
Total for 2024	20,014	20,014

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Provision of charitable activities		45,494	1,521	47,015
Activities expenditure		486,033	22,475	508,508
Staff costs		878,117	132,269	1,010,386
Allocated support costs	7	324,039	19,262	343,301
Governance costs	7	14,916	-	14,916
Total for 2025		<u>1,748,599</u>	<u>175,527</u>	<u>1,924,126</u>
Total for 2024		<u>1,740,365</u>	<u>289,737</u>	<u>2,030,102</u>

	Staff cost £	Premises and depreciation cost £	Other costs £	Total expenditure £
Provision of charitable activities	1,010,386	137,029	253,287	1,400,702
Activities expenditure	-	-	508,508	508,508
Total for 2025	<u>1,010,386</u>	<u>137,029</u>	<u>761,795</u>	<u>1,909,210</u>
Total for 2024	<u>1,037,255</u>	<u>110,810</u>	<u>869,186</u>	<u>2,017,251</u>

In addition to the expenditure analysed above, there are also governance costs of £14,916 (2024 - £12,851) which relate directly to charitable activities. See note 7 for further details.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

7 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Travel	53,466	12,264	65,730
Entertaining	4,959	695	5,654
Comms/Marketing	32,807	4,262	37,069
CRM & Camp Management	66,324	-	66,324
Direct running costs	135,033	1,996	137,029
Printing, Postage and Stationery	6,921	38	6,959
Legal & professional	10,042	-	10,042
Bank charges	8,538	7	8,545
Depreciation	11,865	-	11,865
Total for 2025	329,955	19,262	349,217
Total for 2024	317,077	25,961	343,038

Support costs allocated to charitable activities

	Finance costs £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Provision of charitable activities	8,547	17,001	137,029	186,640	349,217
Total for 2024	9,895	27,406	110,810	194,927	343,038

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	9,000	9,000
Other fees paid to auditors	5,916	5,916
Total for 2025	14,916	14,916
Total for 2024	12,851	12,851

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025	2024
	£	£
Audit fees	9,000	8,160
Other non-audit services	5,916	4,691
Depreciation of fixed assets	11,865	11,449
Finance charges payable	8,547	9,895

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

One trustee received reimbursement of travel expenses to the value of £81 (2024: £72)

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

No trustees have received any other benefits from the charity during the year.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	824,029	860,655
Social security costs	83,775	82,005
Pension costs	102,582	94,595
	<u>1,010,386</u>	<u>1,037,255</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:

	2025 No	2024 No
Outreach ministries	12	13
Administration	11	12
	<u>23</u>	<u>25</u>

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	<u>3</u>	<u>2</u>

The total employee benefits of the key management personnel of the charity were £251,735 (2024 - £280,207).

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>9,000</u>	<u>8,160</u>
Other fees to auditors		
All other non-audit services	<u>5,916</u>	<u>4,691</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

13 Tangible fixed assets

	Improvements to leasehold £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	60,019	235,542	295,561
Additions	-	2,466	2,466
At 31 August 2025	<u>60,019</u>	<u>238,008</u>	<u>298,027</u>
Depreciation			
At 1 September 2024	60,019	191,883	251,902
Charge for the year	-	11,865	11,865
At 31 August 2025	<u>60,019</u>	<u>203,748</u>	<u>263,767</u>
Net book value			
At 31 August 2025	<u>-</u>	<u>34,260</u>	<u>34,260</u>
At 31 August 2024	<u>-</u>	<u>43,659</u>	<u>43,659</u>

14 Stock

	2025 £	2024 £
Stocks	<u>12,827</u>	<u>12,488</u>

15 Debtors

	2025 £	2024 £
Trade debtors	17,838	16,676
Prepayments	25,948	37,265
Other debtors	50,908	43,691
	<u>94,694</u>	<u>97,632</u>

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

16 Cash and cash equivalents

	2025	2024
	£	£
Treasury reserve	500,000	500,000
Cash at bank	508,148	598,334
	<u>1,008,148</u>	<u>1,098,334</u>

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	155,728	213,670
Other taxation and social security	16,645	18,483
Other creditors	27,012	1,068
Accruals	10,065	11,657
	<u>209,450</u>	<u>244,878</u>

18 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025	2024
	£	£
Within one year	40,884	55,267
In two to five years	-	40,884
	<u>40,884</u>	<u>96,151</u>

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

19 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General				
General Funds	732,907	1,764,973	(1,748,599)	749,281
Restricted funds				
International	261,234	11,952	(89,528)	183,658
Kim Un-Yong	8,487	-	(947)	7,540
Demographic Project	4,607	61,000	(65,607)	-
Sports Plus Bursary Fund	-	14,445	(14,445)	-
The House of Vic - Ryn Trust	-	5,000	(5,000)	-
Total restricted funds	<u>274,328</u>	<u>92,397</u>	<u>(175,527)</u>	<u>191,198</u>
Total funds	<u>1,007,235</u>	<u>1,857,370</u>	<u>(1,924,126)</u>	<u>940,479</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General				
General Funds	657,068	1,816,204	(1,740,365)	732,907
Restricted				
International	246,203	235,477	(220,446)	261,234
Kim Un-Yong	-	10,000	(1,513)	8,487
Demographic Project	-	50,000	(45,393)	4,607
Sports Plus Bursary Fund	-	14,210	(14,210)	-
Impact Reporting Framework	7,934	-	(7,934)	-
Staff Support Fund	241	-	(241)	-
Total restricted funds	<u>254,378</u>	<u>309,687</u>	<u>(289,737)</u>	<u>274,328</u>
Total funds	<u>911,446</u>	<u>2,125,891</u>	<u>(2,030,102)</u>	<u>1,007,235</u>

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

The specific purposes for which the funds are to be applied are as follows:

International is money towards travel, meetings and conferences throughout the world with a particular focus on Europe.

Kim Un-Yong is donation to explore and action opportunities to engage Taekwondo athletes and coaches in the UK and beyond.

Demographic Project is to grow opportunities, in areas of deprivation, to reach and engage a broader socio-economic demographic of athlete, player and coach.

Sports Plus Bursary Fund is Bursary funds to support young people and leaders who are financially restricted, and would otherwise be unable to attend Sports Plus, by significantly reducing the cost of attending.

The House of Vic-Ryn Trust is a donation received towards the work in Northern Ireland.

Impact Reporting Framework donation is money given towards implementing a reporting framework to track the impact of our activities across Europe, including the UK.

Staff Support Fund is money received for the discretionary support of staffing needs.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2025 £
Tangible fixed assets	34,260	-	34,260
Current assets	924,471	191,198	1,115,669
Current liabilities	(209,450)	-	(209,450)
Total net assets	749,281	191,198	940,479
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	43,659	-	43,659
Current assets	934,126	274,328	1,208,454
Current liabilities	(244,878)	-	(244,878)
Total net assets	732,907	274,328	1,007,235

Christians in Sport

Notes to the Financial Statements for the Year Ended 31 August 2025

21 Related party transactions

During the year the charity made the following related party transactions:

During the year a salary was paid to 2 close member of senior management amounting to £65,368 salary and pension (2024:£55,552, 2 staff).

Aggregate donations during the year from related parties amounted to £32,631 (2024:£21,687).

Donations that were received into CiS INC - £4,617 (2024: 3,705). At the balance sheet date the amount due to/from was £Nil (2024 - £Nil).

22 Non-adjusting events after the financial period

In November 2025, the charity purchased freehold property for £535,000.

