

Charity registration number 1024543

Company registration number 02837084 (England and Wales)

ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	R C Beckett S C Burgess K A Ham A C McIntosh D Morlan P E Salmon
Charity number	1024543
Company number	02837084
Principal address	16 Morris Road Leicester LE2 6BR
Registered office	167 London Road Leicester LE2 1EG
Independent examiner	Philip John Dymond FCCA Cheyette Ltd 167 London Road Leicester LE2 1EG

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ANSWERS IN GENESIS UK/EUROPE (FORMERLY CREATION SCIENCE FOUNDATION (U.K.)) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (published in October 2019).

Objectives and activities

The charitable company's objects are to promote the belief in the Biblical record of creation, showing it to be foundational to Christian belief. This is achieved through four principal aims:

- to show the relevance of the whole of the Bible, especially the Genesis account of creation and the early history of the world, to the church and society in which we live;
- to show that true scientific evidence agrees with the Genesis account of creation and the early history of the world;
- to equip Christians with answers to defend and share their faith effectively with friends and neighbours with the prime object that these friends and neighbours might be saved;
- to provide resources to assist with the above.

The charity undertakes the following activities for achieving objectives:

- providing speakers for meetings, seminars and conferences;
- distributing a quarterly magazine;
- distributing books, DVDs, CDs and leaflets;
- distributing a quarterly Answers Insider prayer news and other prayer letters and requests (via email and ordinary mail), as appropriate.

The charity operates the UK ministry Answers in Genesis UK/Europe.

The trustees, having regard to the guidance issued, confirm that the public benefit of the charity is found in advancing the Christian religion through promoting, by all means of communication, belief in the whole of the Bible and in particular, the creation of the universe by God. The charity actively raises awareness and understanding amongst Christians and non-Christians of creation and the God behind it, using up to date scientific evidence as well as biblical evidence. A significant range of resources (layman and technical) are available to the public (adults and children), through books, DVDs, website and radio and television programmes and interviews. Meetings and conferences, which are open to all, are regularly held throughout the United Kingdom, when permitted.

The charitable company is most grateful for the many volunteer hours expended by helpers at events and at the main office and warehouse in Leicester.

Achievements and performance

39 meetings were held in England, Wales and Northern Ireland, plus 18 AiG-hosted online events. These covered a full variety of topics including relevance of Genesis, creation apologetics, evangelism, design, dinosaurs, astronomy, biology, social issues, world religions and cults etc. Highlights include:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

- 'Answers for Evangelism Mega Conference' in association with Living Waters Europe. There were 16 main sessions over 4 days, featuring 9 speakers (including Mark Spence from Living Waters-US and Patricia Engler from AiG-Canada).
- Whilst in the UK, Patricia Engler also spoke at a specially arranged youth event in Oxford.
- We arranged our first 2x 'World Religions & Cults' conferences in this period, in Alfreton and Oxford; both featured Simon Turpin, Prof. Andy McIntosh, Tony Brown (Reachout Trust) and John Harris (Living Waters Europe), one featured John C.P. Smith (in Alfreton).
- Over 3000 people were reached by events in this period. In addition to regular church meetings and the above events, we also spoke at church retreats, creation groups and conferences organised by other organisations. We also attended 3 events at which we were invited to have a bookstall.
- UK Speakers and Associate Speakers used in-person in this period: Simon Turpin (involved in 25), Prof. Stuart Burgess (11), Prof. Andy McIntosh (14), Prof. Steve Taylor (1) plus 4x guest speakers (giving a total of 6 talks).
- Online events:
 - The first ever Answers UK Mega Conference online, live on Answers.TV (with the technical help of colleagues): 13 sessions over 3 days, featuring 13 speakers from both sides of the Atlantic.
 - 17x free single-session webinars, live on Facebook, YouTube and Answers.TV (with the technical help of colleagues at AiG-US) which reached hundreds of people live around the world and have had thousands of views since.
 - UK Speakers and Associate Speakers used in webinars in this period: Simon Turpin (involved in all 18), Prof. Stuart Burgess (3), Prof. Andy McIntosh (2) and Prof. Steve Taylor (2).
 - 7x AiG-US speakers, 1x AiG-Canada speaker, 1x AiG-Latin America speaker, 5x international guest speakers and 5x UK guest speakers were also utilised for online events.

Additional notes of significance:

- New resources, including books and DVDs, have been added to our inventory and a large and relevant selection are available at all meetings and conferences or by ordering via the charity's UK webstore or by email, post or telephone.
- Regular newsletters are sent to supporters by email and in printed format by post;
- Answers Magazine continues to be distributed widely across the United Kingdom and Europe;
- Regular social media postings on the charity's designated Facebook page;
- Simon Turpin wrote 2 articles for the answersingenesis.org website, including 1 published in Answers Magazine.

Financial review

During the year ended 30th June 2022, the trustees continued to actively manage the financial position; during the year the charitable company achieved a general fund surplus of £37,254 (2021 - £779). At the year end the total reserves of the charity were £283,959 (2021 - £246,705) of which £6,667 were restricted, £4,500 designated for a potential premises move and £272,792 were general funds within the unrestricted balance, being the equivalent of approximately 14 months operating costs, ensuring that the charitable company complied with the current reserves policy.

Income, expenditure and cash flow have been monitored monthly. The trustees and staff have worked proactively and with some vigour to reduce costs and maintain income. The organisation is in a good position financially to enter the next financial year.

A realistic Business Plan was in place for the year ended 30th June 2022 and has been monitored against monthly reported figures in order that any deviations can be identified in a timely manner and acted upon. The trustees are aware of the need, particularly in the current financial climate, to be prudent and regularly review measures to contribute to the financial stability of the charitable company. Reserves should be more than adequate to cover any short term increase in expenditure that this will entail.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

Funds are held in a separate account, accessible only by the trustees and bookkeeper, which would cover up to six months of normal operating costs. This reserve is reviewed regularly to ensure that the charity could function short term in an emergency or could be wound down if absolutely necessary. These reserves have not been used either in the year or up to the date of signing these accounts.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The entity, which is also known as Answers in Genesis, is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R C Beckett

S C Burgess

K A Ham

A C McIntosh

D Morlan

P E Salmon

C M Simpson

(Resigned 31 December 2021)

The trustees may appoint any person who is willing to act to be a trustee of the charitable company. Trustees appointed during the year shall hold office until the next Annual General Meeting of the charitable company or for another period as specified (up to a maximum of two years) and shall be eligible for re-election at the appropriate AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The board of trustees must consist of a minimum of three members but is not subject to any maximum. The board meets quarterly and on such other occasions as shall be deemed necessary to ensure the effective functioning of the charity. Regular communication amongst all trustees is maintained between board meetings.

Potential trustees are usually invited to attend board meetings and participate in the running of the charity for a period of six to twelve months prior to being approved for appointment as trustees. In addition, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions relate to the following:

- the obligations of trustees;
- the main documents which set out the operational framework for the charity, including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest available financial statements;
- future plans and objectives.

A question and answer pack is available drawing on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association and the latest financial statements.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
*FOR THE YEAR ENDED 30 JUNE 2022***

This Report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

R C Beckett

Dated: 13 January 2023

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ANSWERS IN GENESIS UK/EUROPE**

I report to the trustees on my examination of the financial statements of Answers in Genesis UK/Europe (the charitable company) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Philip John Dymond FCCA

Cheyettes Ltd
167 London Road
Leicester
LE2 1EG

Dated: 20 January 2023

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	199,775	20,000	219,775	133,218	20,000	153,218
Charitable activities	3	79,428	-	79,428	101,915	-	101,915
Investments	4	96	-	96	170	-	170
Total income		<u>279,299</u>	<u>20,000</u>	<u>299,299</u>	<u>235,303</u>	<u>20,000</u>	<u>255,303</u>
Expenditure on:							
Charitable activities	5	241,114	20,000	261,114	234,524	13,333	247,857
Other	8	931	-	931	-	-	-
Total expenditure		<u>242,045</u>	<u>20,000</u>	<u>262,045</u>	<u>234,524</u>	<u>13,333</u>	<u>247,857</u>
Net income for the year/ Net movement in funds		37,254	-	37,254	779	6,667	7,446
Fund balances at 1 July 2021		240,038	6,667	246,705	239,259	-	239,259
Fund balances at 30 June 2022		<u><u>277,292</u></u>	<u><u>6,667</u></u>	<u><u>283,959</u></u>	<u><u>240,038</u></u>	<u><u>6,667</u></u>	<u><u>246,705</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
BALANCE SHEET
AS AT 30 JUNE 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		6,381		8,941
Current assets					
Stocks	10	42,120		34,093	
Debtors	11	10,967		9,951	
Cash at bank and in hand		249,518		217,273	
		302,605		261,317	
Creditors: amounts falling due within one year	12	(25,027)		(23,553)	
Net current assets			277,578		237,764
Total assets less current liabilities			283,959		246,705
Income funds					
Restricted funds	13		6,667		6,667
<u>Unrestricted funds</u>					
Designated funds	14	4,500		-	
General unrestricted funds		272,792		240,038	
			277,292		240,038
			283,959		246,705

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
BALANCE SHEET (CONTINUED)**

AS AT 30 JUNE 2022

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 November 2022

R C Beckett
Trustee

Company registration number 02837084

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

Charity information

Answers in Genesis UK/Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is 167 London Road, Leicester, LE2 1EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and Articles of Association, the Companies Act 2006 and "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed directly to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure on charitable activities relates to the direct costs associated with merchandising income, which is recognised when the associated sale is made.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% per annum on a reducing balance basis
Fixtures and fittings	15% per annum on a reducing balance basis
Computers	25% per annum on a reducing balance basis
Vehicles	25% per annum on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	123,827	20,000	143,827	131,039
Legacies receivable	62,401	-	62,401	8,355
Refund of tax (Gift Aid)	13,547	-	13,547	13,824
	<u>199,775</u>	<u>20,000</u>	<u>219,775</u>	<u>153,218</u>
For the year ended 30 June 2021	<u>133,218</u>	<u>20,000</u>		<u>153,218</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

3 Charitable activities

	Unrestricted funds	Total
	2022	2021
	£	£
Literature sales	37,278	51,704
Audio visual sales	14,803	25,149
Subscriptions	11,427	14,321
Conference income	6,674	6,501
Other income	9,246	4,240
	<u>79,428</u>	<u>101,915</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	96	170
	<u>96</u>	<u>170</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

5 Charitable activities

	Unrestricted funds	Total
	2022	2021
	£	£
Direct costs:		
Staff costs	129,505	118,318
Depreciation	1,775	2,510
Purchasing and merchandising costs	61,130	59,502
Conference costs	1,492	7,552
Support costs:		
Lease of land and buildings	16,500	16,500
Printing, postage, stationery and IT costs	15,268	18,295
Other office management costs	18,586	15,392
Motor, travel and subsistence	1,699	(62)
Other allocated costs	8,439	2,694
Legal and professional	582	401
Independent examiner's fees	2,058	1,969
Bank charges	4,080	4,786
	<u>261,114</u>	<u>247,857</u>
Analysis by fund		
Unrestricted funds	241,114	234,524
Restricted funds	20,000	13,333
	<u>261,114</u>	<u>247,857</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Two trustees were reimbursed for travel and subsistence expenses during the year of £1,637 (2021 - £nil).

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Management and administration	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	118,452	109,001
Social security costs	6,111	4,481
Other pension costs	4,942	4,836
	<u>129,505</u>	<u>118,318</u>
	<u>129,505</u>	<u>118,318</u>

There were no employees whose annual remuneration was £60,000 or more.

8 Other

	Unrestricted funds	Total
	2022	2021
		£
Net loss on disposal of tangible fixed assets	931	-
	<u>931</u>	<u>-</u>

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Vehicles £	Total £
Cost					
At 1 July 2021	10,422	22,908	17,664	15,658	66,652
Additions	-	-	144	-	144
Disposals	(624)	(5,656)	(8,760)	-	(15,040)
At 30 June 2022	9,798	17,252	9,048	15,658	51,756
Depreciation and impairment					
At 1 July 2021	10,099	20,228	13,292	14,090	57,709
Depreciation charged in the year	41	332	1,010	392	1,775
Eliminated in respect of disposals	(576)	(5,189)	(8,344)	-	(14,109)
At 30 June 2022	9,564	15,371	5,958	14,482	45,375
Carrying amount					
At 30 June 2022	234	1,881	3,090	1,176	6,381
At 30 June 2021	323	2,679	4,372	1,567	8,941

10 Stocks

	2022 £	2021 £
Finished goods and goods for resale	42,120	34,093

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	3,767
Other debtors	741	-
Prepayments and accrued income	10,226	6,184
	10,967	9,951

**ANSWERS IN GENESIS UK/EUROPE
(FORMERLY CREATION SCIENCE FOUNDATION (U.K.))
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,947	1,923
Trade creditors	3,928	2,711
Other creditors	937	1,166
Accruals and deferred income	18,215	17,753
	<u>25,027</u>	<u>23,553</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Answers in Genesis US	<u>20,000</u>	<u>(13,333)</u>	<u>6,667</u>	<u>20,000</u>	<u>(20,000)</u>	<u>6,667</u>

All restricted funds are held for the charitable company's primary objectives and have arisen for the following specific purposes:

Answers in Genesis US: relates to support provided to assist funding salary increases.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources £	Balance at 1 July 2021 £	Incoming resources £	Balance at 30 June 2022 £
Building Fund	-	-	4,500	4,500
	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>

The Building Fund consists of donations set aside by the Trustees to cover costs for a potential move to a new building.

**ANSWERS IN GENESIS UK/EUROPE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

15 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:				
Tangible assets	6,381	-	6,381	8,941
Current assets/(liabilities)	270,911	6,667	277,578	237,764
	<u>277,292</u>	<u>6,667</u>	<u>283,959</u>	<u>246,705</u>

16 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	5,267	5,258
Between two and five years	5,433	122
	<u>10,700</u>	<u>5,380</u>

17 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

A. McIntosh and S. Burgess are trustees of the charitable company for which they have undertaken separate speaking engagements and were paid a total of £1,350 (2021 - £400). In addition, the charity purchased literature from A. McIntosh in the sum of £115.