

**Christians in Sport**  
**(A company limited by guarantee)**

**Charity Registration No: 1086570**  
**Company Registration No: 4146081**

**Financial Statements**  
**for the year ended**  
**31st August 2021**

**Wenn Townsend**  
Chartered Accountants  
**Oxford**

**Christians in Sport**  
**(A company limited by guarantee)**

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**Christians in Sport**  
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**Reference and Administrative Details**

**Trustees:** Mr M R Bennett  
Mrs S K Creedy  
Mr C C Lion-Cachet  
Rev P J Nicholas  
Mr J E Robson  
Mrs E J Watson

**Executive Directors:** Mr D G Daniels  
Mr K Proctor

**Company Secretary:** Mr K Proctor

**Registered office:** Frampton House  
Unit D1, Telford Road Industrial Estate  
Bicester  
Oxon  
OX26 4LD

**Charity registration numbers:** 1086570 and SC045299  
**Company registration number:** 4146081

**Solicitors:** Loosemores Solicitors  
18-19 High Street  
Cardiff  
CF1 2BZ

**Bankers:** National Westminster Bank plc  
12 The Broadway  
Southgate  
London  
N14 6PL

**Independent auditor:** L J Baker FCA  
Wenn Townsend  
30 St Giles  
Oxford  
OX1 3LE

**Christians in Sport**  
**(A company limited by guarantee)**

**Trustees' report on the accounts**  
**for the year ended 31st August 2021**

The Trustees present their annual report together with the audited financial statements for the year 1st September 2020 to 31st August 2021. 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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trustees who served the company during the period were as follows:

Mr M R Bennett  
Mrs S K Creedy  
Mr C C Lion-Cachet  
Rev P J Nicholas  
Mr J E Robson  
Mrs E J Watson

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 and Mr K Proctor) 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.

The process for appointing new Trustees to the Board is that once recommendations are received and potential members interviewed, 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.

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.

The charity has a risk register outlining a number of areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. A recent addition has been related to cultural blind spots following a number of high profile reports detailing abuse within the Church and Christian organisations. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate all risks. The Risk Committee report to the Board at every 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.

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**Trustees' report on the accounts**  
**for the year ended 31st August 2021**

**OBJECTIVES AND ACTIVITIES**

**a. Activities for achieving objectives**

The mission statement of Christians in Sport is to 'reach the world of sport for Christ 'and flows 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.

**b. Strategic Planning**

In September 2020, the Board commenced a three-year strategic plan entitled 'Game Plan 5 '(GP5) with the core mission of 'reaching the world of sport for Christ 'remaining unchanged. We want competitive amateur and elite sportspeople to respond to the Christian message, grow in their relationship with God, and reach other sportspeople as they live out and speak of their faith in Jesus Christ.

Alongside core GP5 actions, we have added a specific emphasis in two areas relating to depth and expansion. We wish to build greater qualitative depth through a range of actions e.g. developmental pathways for leaders, relevant resources, thought leadership and initiatives to report and reflect on desired impact for sportspeople and leaders. Secondly, we have a desire in this season to expand the vision through leaders and a greater enabling use of technology across the entire work. Both are reflected in the strategic priorities and actions of GP5. Three priorities and ten actions are outlined below.

**Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ**

1. Competitive sportspeople engaged with the good news of Jesus Christ
2. Elite sportspeople engaged with the good news of Jesus Christ
3. Sportspeople around the world engaged with the good news of Jesus Christ
4. Resources engaging sportspeople with the good news of Jesus Christ

**Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople**

5. UK leaders equipped to engage sportspeople
6. Global leaders equipped to engage sportspeople
7. Expanding to gaps in elite sports as well as geographically

**Strategic Priority 3: Partners and effective operations enabling the work**

8. Partners enabling the work with prayers and donations
9. Effective operational delivery and robust governance of our strategic priorities
10. Special projects to enable greater depth and accelerate future opportunities

**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.

**Christians in Sport**  
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**Trustees' report on the accounts**  
**for the year ended 31st August 2021**

## **ACHIEVEMENTS AND PERFORMANCE**

We have now completed year one of GP5. The following describes a summary of the progress for each of our priorities and ten actions for the year to 31st August 2021.

### **Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ**

#### **Action 1. Competitive sportspeople engaged with the good news of Jesus Christ**

Competitive amateur sport remained fairly disrupted during the year resulting from the global pandemic, particularly during the first eight months giving little ability to deliver in person training and evangelistic events. Consequently we maintained an appropriate balance between face to face and digitally accessible resources, training and evangelism. Much impact has been recorded through many stories as Christians in sport sought to live out their faith within their sporting context.

**Youth:** As restrictions loosened, we were delighted to deliver residential camps throughout the summer of 2021. Over 1,000 young people and leaders attended seven Sports Plus camps in England, Northern Ireland, Scotland and Wales. We were thankful for the very positive feedback from hundreds of parents.

**Student:** 46 university groups met throughout the UK with leaders and groups supported through over 1,000 one to one's during the year and 32 live guest events in the final term. We spoke at university mission weeks in Exeter, Loughborough and Nottingham whilst delivered our training conferences digitally. It was wonderful to have 141 current students serve at Sports Plus in the summer.

**Adult:** Our offer for the year was delivered digitally through resources and training events. Across the 11 evangelistic events hosted over the Covid period comprising mostly of a sports quiz with a short talk, over 85,000 people took part with 18,000 joining one of the events.

#### **Action 2. Elite sportspeople engaged with the good news of Jesus Christ**

Given the complexity of Covid bubbles within elite sport, our offer was overwhelmingly delivered digitally and included close to 400 group Bible studies and 545 one to ones. Chapel services within the Olympic and Paralympic Games were also delivered digitally.

During the summer months, we were delighted for the opportunity to work in person such as at Diamond League and European Tour Golf events as well as increasing opportunities to meet in the UK. We found 59 new elite sportspeople during the year and now support over 500 individuals at the elite level. We were able to grow our offer to the parents and guardians of young performance athletes during the year.

#### **Action 3. Sportspeople around the world engaged with the good news of Jesus Christ**

Similar to the patterns in the UK, much of the global work was delivered through technology with opportunities for live activities during the summer months albeit thousands of sportspeople were trained during the year and as things opened up. For example, European partners in 22 countries delivered sports camps for over 11,000 young people whilst others committed to building a university work for sportspeople were able to host multiple outreach events which was a great encouragement of momentum re-establishing.

#### **Action 4. Resources engaging sportspeople with the good news of Jesus Christ**

We delivered content during the year including our schedule of blogs, podcasts, films, talks, studies etc. On average our content is seen on social media channels more than 10k times each day and we topped over 730k in the month of July alone through content related to the European Championships and Olympics.

Work continued during the year to develop new and update existing resources as well as organise content so that more sportspeople can easily find, use and share relevant resources.

We will complete this phase of the project including work on user journeys for a campaign launching in Autumn 2022. The subsequent phase will increase translation and better integrate to the international work.

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**Trustees' report on the accounts  
for the year ended 31st August 2021**

**Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople**

**Action 5. UK leaders equipped to engage sportspeople**

Over 500 men and women were trained during the year to deliver sports mission through a range of leadership developmental pathways. These include the 12-month Internship for 10 students, 354 leaders trained through Sports Plus, 68 leaders equipped to lead university groups and 98 trainees who went through various Summer programmes.

With limited regional opportunities, we used the year primarily to invest relationally in leaders based throughout the 100+ towns and cities where we have focus. We trust this will bear fruit for the coming year.

**Action 6. Global leaders equipped to engage sportspeople**

A highlight of the year was the leaders gathering digitally delivered for 342 leaders from 41 European countries. The programme included 16 hours of Bible talks, workshops, seminars and prayer facilitated through a core team of 30 leaders.

A key outcome for the year was the delivery of the pilot 12-month leadership development pathway. This started with 40 leaders from 27 countries and ended with 27 leaders from 20 countries. Time constraints proved a key factor in the attrition with Covid a significant reason as leaders had less than anticipated or disrupted capacity. It has been very humbling to monitor the impact of this pilot group as they now seek to deliver sports mission within their context. Through regularly inbuilt qualitative feedback loops, the second year has been adapted and will launch in January 2022.

One consequence of the feedback has been the development of a shorter 12-week course for the local leader audience enabling them to develop a lasting work in competitive sport in their town or city. This course is designed to give participants foundations in a theology of sport within a Biblical ecclesiology, how to make disciples in competitive sport and lead others to do the same. It will also act as a pre-requisite for anyone wanting to do the longer program. One such pilot has started in South Asia for 81 participants from six countries including 32 Zoom sessions and two in-person trainings during the 12 weeks. Other courses have been recruited for and scheduled to start in the autumn across a number of other regions of the world.

**Action 7. Expanding to gaps in elite sports as well as geographically**

Throughout the year we have been generating leads and opportunities ready to progress for year two of GP5. As restrictions reduce and church life returns to some normality, we will be working to move these prospects towards action.

**Strategic Priority 3: Partners and effective operations enabling the work**

**Action 8. Partners enabling the work with prayers and donations**

Communications: We delivered our strategy digitally and through printed magazines. The purpose being to update and encourage our partners to thank God for His work, keep praying and support financially.

Prayer: We delivered our partners daily prayer diary and continued to meet daily as a staff team to pray. We hosted quarterly Zoom prayer meetings attended by 314 partners outside of the staff and launched 'Take 5', a video-based prayer tool highlighting, each time, five specific aspects of the work partners can pray for.

Donors: We are very thankful to God for His work in raising up partners to support the work financially with our matched funding project remaining the key priority during the year. Of those who have responded, 60% are new donors. Progress translates to a 20% increase in the total number of monthly donors since the launch of the 'Big Match' campaign whilst a further 20% of those who were already monthly donors have increased their giving. We are currently able to draw down over 90% of the funds available.

**Action 9. Effective operational delivery and robust governance of our strategic priorities**

We have completed the first phase of 'Makerble', our impact reporting technology, to collect, visualise and analyse data and better understand feedback relating to the impact of our work. 85 different quantitative, qualitative and story based 'trackers' have been embedded into the system. The relevant few are applied to 205 specific 'projects' e.g. Repton Sports Plus Camp and aggregated into six 'albums' e.g. Elite Adult so we can build up a fuller picture. The next phase will apply the theory to international partners, particularly those who come through the 12-month leadership development programme.

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**Trustees' report on the accounts (continued)**  
**for the year ended 31st August 2021**

**Action 10. Special projects to enable greater depth and accelerate future opportunities**

In the last year we've been able to maximise limited travel and continue working on a number of specific projects. These include 'digital development' and 'thought leadership'.

Digital Development: We don't want to lose any of our relational temperature but can't ignore the growth in those accessing our offer online. Furthermore, it's a reasonable assumption that a permanent shift in behaviour has occurred for how people will choose to access resources and training in the future. Therefore we have continued our work to map our offer to specific user journeys and scope out how technology can help to find, connect and support the sportspeople as well as leaders who join us in the mission.

Thought Leadership: We are close to completing research in a number of areas that will help underpin what we do with a more rigorous theological and academically credible foundation. These are in the process of being translated into a range of products from published journals and books, through to more accessible films and other resources. Work for further projects has also taken place ready to launch in the coming year.

**FINANCIAL REVIEW**

**a. Income from donations and legacies**

Total funds held by the charity at 31st August 2021 amounted to £993k (2019: £958k), of which £237k was restricted funds and £756k in unrestricted funds. £97k is held in tangible fixed assets.

Unrestricted donations increased by 5% in the year. Whilst a number of major donors have been unable to maintain their typical giving patterns given the ongoing disruption of the global pandemic, this fall was offset by increased regular giving and a drawdown relating to our matched funding campaign which equates to an overall increase of 5%. Set within a wider context unrestricted donations remain 14% lower than two years ago.

The accounts show restricted donations of £72k although the reality is that we received £175k in the year but returned £103k as ongoing travel restrictions prevented us completing the project for which the funds were donated.

Charitable activity expenditure increased by 11% as we were able to put on more events, particularly over the Summer such as residential sports camps for young sportspeople.

We thank God for His provision and protection of the work.

**c. Reserves**

Guidelines regarding reserves aim for a minimum of three months or 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 £660k representing a little higher than required reserves. With the disruption to activities during the year we sought to steward our resources carefully knowing the plan to increase expenditure for the coming year with a commensurate willingness to spend some of the reserves, if that's required, as areas of the work reset and scale up.

**d. 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, including a revision of expectations for the potential impact of COVID-19 on the charity.

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.

**e. Fundraising disclosure**

The responsibility for fundraising lies with the Executive Directors and involves a small number of staff. The charity does not employ any professional or commercial fundraisers. Donations are sought from those persons actively engaged with the charity as well as those who have signed up to receive communications.

**Christians in Sport  
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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2021**

We do not operate any type of cold calling methods and have never had any complaints. Because we do not fundraise from the public at large and only from existing committed supporters, we do not believe that we make any undue or unreasonable requests for funding from any of our donors, who are regarded as valuable partners in the charity's work.

**PLANS FOR THE FUTURE**

We will build on the progress of our first year of GP5 and outwork the three priorities and ten actions that engage the groups of people we work alongside, namely sportspeople, leaders and partners. Each of the ten actions have been further broken down into team objectives and individual job descriptions.

**Strategic Priority 1: Sportspeople engaged with the good news of Jesus Christ**

We will continue to drive the four actions and deliver bespoke care for elite sportspeople through a range of activities outworked for youth, student and adult competitive sportspeople alongside a suite of relevant resources for all constituencies.

Through these actions, we will work to FIND more competitive and elite sportspeople, CONNECT them with our staff, resources, their peers and to local churches and significant others and SUPPORT them in their journey of understanding, and applying their faith into their world of sport.

**Strategic Priority 2: Leaders equipped and expanding the work of engaging sportspeople**

We will continue to outwork our three actions that equip leaders to serve throughout the UK and around the world. We will FIND those with the potential to lead in the UK and overseas; CONNECT them to Christians in Sport, to each other and to local churches and SUPPORT them with the training, mentoring, and specialist advice for greater sustainability and robust governance.

**Strategic Priority 3: Partners and effective operations enabling the work**

We will continue to work with partners who enable the work prayerfully and financially and seek to find more partners to drawdown all match funding available; as well as to provide the right trellis function to organise the work as effectively and efficiently as possible. We also aim to progress various aspects of our thought leadership strategy concluding two significant pieces of work on theology and identity formation.

**Trustees' responsibilities statement**

The trustees (who are also directors of Christians in Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the 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 then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**Christians in Sport  
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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2021**

**Trustees' responsibilities statement (continued)**

The trustees are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on .....11 November..... 2021 and signed on their behalf by:

  
Mr C C Lion-Cachet

**Christians in Sport**  
**(A company limited by guarantee)**

**Independent Auditor's Report to the Trustees of Christians in Sport**

**Opinion**

We have audited the financial statements of Christians in Sport (the 'charitable company') for the year ended 31st August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2021, 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 trustees' 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.

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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 7 and 8, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

**Christians in Sport**  
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**Independent Auditor's Report (continued)**  
**to the Trustees of Christians in Sport**

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 1 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. 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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Lee Baker BA FCA**  
**Senior Statutory Auditor**  
**For and on behalf of Wenn Townsend**  
**Statutory Auditor**  
**Oxford**

*11 November* 2021

*Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**Christians in Sport**  
**(A company limited by guarantee)**

**Statement of Financial Activities**  
**(incorporating Income and Expenditure Account)**  
**for the year ended 31st August 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies					
- Government grants receivable	2	77,137	-	77,137	146,189
- Other donations and legacies	2	1,366,776	71,727	1,438,503	1,672,389
Charitable activities	3	197,044	274	197,318	32,480
Investments	4	79	-	79	884
<b>Total income</b>		<u>1,641,036</u>	<u>72,001</u>	<u>1,713,037</u>	<u>1,851,942</u>
<b>Expenditure on:</b>					
Charitable activities	5	1,544,063	133,433	1,677,496	1,513,376
<b>Total expenditure</b>		<u>1,544,063</u>	<u>133,433</u>	<u>1,677,496</u>	<u>1,513,376</u>
<b>Net income/(expenditure)</b>		96,973	(61,432)	35,541	338,566
<b>Transfer between funds</b>	16	<u>6,048</u>	<u>(6,048)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		103,021	(67,480)	35,541	338,566
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>653,617</u>	<u>304,156</u>	<u>957,773</u>	<u>619,207</u>
<b>Total funds carried forward</b>		<u><u>756,638</u></u>	<u><u>236,676</u></u>	<u><u>993,314</u></u>	<u><u>957,773</u></u>

The notes on pages 14 to 25 form part of these accounts

**Christians in Sport**  
(A company limited by guarantee)

**Balance sheet**  
**At 31st August 2021**

	Note		2021		2020
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		96,816		99,449
<b>Current assets</b>					
Stocks	13	15,729		18,100	
Debtors	14	103,775		138,268	
Cash at bank and in hand		1,004,311		738,001	
		1,123,815		894,369	
<b>Creditors: amounts falling due within one year</b>	15	(227,317)		(36,045)	
<b>Net current assets</b>			896,498		858,324
<b>Net assets</b>			993,314		957,773
<b>Charity funds</b>					
Restricted funds	17		236,676		304,156
Unrestricted funds	17		756,638		653,617
<b>Total funds</b>			993,314		957,773

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 11 November 2021 and signed on their behalf by:

  
.....  
Mr C C Lion-Cachet

The notes on pages 14 to 25 form part of these accounts

**Christians in Sport**  
**(A company limited by guarantee)**

**Statement of Cash Flows**  
**for the year ended 31st August 2021**

	Note	2021 £	2020 £
<b>Net cash flow from operating activities</b>	<b>18</b>	287,745	175,687
<b>Cash flow from investing activities</b>			
Purchase of tangible fixed assets		(31,824)	(7,257)
Receipts from disposal of fixed assets		10,310	-
Interest received		79	884
<b>Net cash used in investing activities</b>		266,310	169,314
<b>Cash and cash equivalents brought forward</b>		738,001	568,687
<b>Cash and cash equivalents carried forward</b>		1,004,311	738,001
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		1,004,311	738,001

The notes on pages 14 to 25 form part of these accounts

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts**  
**for the year ended 31st August 2021**

**1. Accounting policies**

**a) General information**

Christians in Sport is a charitable company limited by guarantee and incorporated in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees Annual Report.

**b) Basis of preparation of financial statements**

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 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.

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.

**c) Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**d) 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, including a revision of expectations for the potential impact of COVID-19 on the charity. 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.

**e) Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of 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.

The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SOFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

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.

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**1. Accounting policies (continued)**

**e) Income (continued)**

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.

**f) 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.

**g) Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

**h) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**i) Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

**j) Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**1. Accounting policies (continued)**

**k) Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cast at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**n) Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o) Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating income and expenditure account.

**p) Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**q) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**1. Accounting policies (continued)**

**r) Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in relation to the useful life of fixed assets, which are written off in accordance with the depreciation policies in Note g).

**2. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Government grants receivable	77,137	-	77,137	146,189
Other donations and legacies	1,366,776	174,985	1,541,761	1,672,389
Grants refunded	-	(103,258)	(103,258)	-
	<u>1,443,913</u>	<u>71,727</u>	<u>1,515,640</u>	<u>1,818,578</u>

Included within donations, gifts and legacies for the Charity is £77,137 (2020: £146,189) of Government grants receivable relating to the Coronavirus Job Retention Scheme.

Included within Grants refunded is £103,258 (2020: £nil) that was repaid to the funder after the year end due to international travel restrictions preventing delivery of the project.

**3. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Sales revenue	4,171	-	4,171	5,038
Activities income	192,873	274	193,147	27,442
	<u>197,044</u>	<u>274</u>	<u>197,318</u>	<u>32,480</u>

**4. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Bank interest receivable	79	-	79	884
	<u>79</u>	<u>-</u>	<u>79</u>	<u>884</u>

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**5. Charitable activities**

	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021 £	Activities expenditure (unrestricted) 2021 £	Activities expenditure (restricted) 2021 £	Total 2021 £	Total 2020 £
<b>Direct costs:</b>						
Purchases	9,258	275	-	-	9,533	5,885
SCUK/SMUK	-	-	-	-	-	1,103
Activities expenditure	-	-	204,257	20,892	225,149	76,262
Internship expenditure	19,344	8,601	-	-	27,945	24,270
Staff costs	18,767	-	-	-	18,767	11,355
Wages and salaries	789,665	50,251	-	-	839,916	892,215
National insurance	61,516	4,503	-	-	66,019	72,536
Pension cost	79,464	5,025	-	-	84,489	92,001
<b>Support costs (note 6)</b>	355,312	43,886	-	-	399,198	331,449
<b>Governance costs (note 7)</b>	6,480	-	-	-	6,480	6,300
	<u>1,339,806</u>	<u>112,541</u>	<u>204,257</u>	<u>20,892</u>	<u>1,677,496</u>	<u>1,513,376</u>

**6. Support costs**

	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021 £	Total 2021 £	Provision of charitable activities (unrestricted) 2020 £	Provision of charitable activities (restricted) 2020	Total 2020
Travel	17,192	385	17,577	57,987	12,523	70,510
Entertaining	1,704	162	1,866	6,168	-	6,168
Comms/marketing	74,494	750	75,244	69,042	2,594	71,636
CRM & camp management	17,275	-	17,275	7,278	-	7,278
Direct running costs (premises and insurance)	125,301	216	125,517	81,409	-	81,409
Printing, postage & stationery	10,848	17	10,865	12,631	102	12,733
Legal & prof (& consultancy)	13,430	42,345	55,775	25,822	7,801	33,623
Projects	64,456	-	64,456	14,431	-	14,431
Bank charges	6,466	11	6,477	6,610	-	6,610
Depreciation	24,146	-	24,146	27,051	-	27,051
	<u>355,312</u>	<u>43,886</u>	<u>399,198</u>	<u>308,429</u>	<u>23,020</u>	<u>331,449</u>

**Christians in Sport**  
(A company limited by guarantee)

**Notes to the accounts (continued)**  
for the year ended 31st August 2021

**7. Governance costs**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
Auditor's remuneration	6,480	-	6,480	6,300	-	6,300
	<u>6,480</u>	<u>-</u>	<u>6,480</u>	<u>6,300</u>	<u>-</u>	<u>6,300</u>
	<u><u>6,480</u></u>	<u><u>-</u></u>	<u><u>6,480</u></u>	<u><u>6,300</u></u>	<u><u>-</u></u>	<u><u>6,300</u></u>

**8. Analysis of expenditure by expenditure type**

<b>Current year</b>	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total 2021 £</b>
Costs of generating funds	-	-	1,405	1,405
Provision of charitable activities	990,424	24,146	429,892	1,444,462
Activities expenditure	-	-	225,149	225,149
<b>Charitable activities</b>	<u>990,424</u>	<u>24,146</u>	<u>656,446</u>	<u>1,671,016</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>6,480</u>	<u>6,480</u>
	<u><u>990,424</u></u>	<u><u>24,146</u></u>	<u><u>662,926</u></u>	<u><u>1,677,496</u></u>
<b>Prior year</b>	<b>Staff costs 2020 £</b>	<b>Depreciation 2020 £</b>	<b>Other costs 2020 £</b>	<b>Total 2020 £</b>
Costs of generating funds	-	-	14,431	14,431
Provision of charitable activities	1,056,753	27,051	376,612	1,460,416
Activities expenditure	-	-	32,229	32,229
<b>Charitable activities</b>	<u>1,056,753</u>	<u>27,051</u>	<u>423,272</u>	<u>1,507,076</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>6,300</u>
	<u><u>1,056,753</u></u>	<u><u>27,051</u></u>	<u><u>429,572</u></u>	<u><u>1,513,376</u></u>

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**9. Net income/(expenditure)**

This is stated after charging:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets:		
- Owned by the charity	24,146	27,051
Auditor's remuneration – audit	6,480	6,300
Operating lease rentals	57,087	60,010
	57,087	60,010

During the year, no Trustees received any remuneration (2020: £Nil).

During the year, no Trustees received any benefits in kind (2020: £Nil).

During the year, no Trustees received any reimbursement of expenses (2020: £Nil).

**10. Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £6,480 (2020: £6,300) and accountancy fees of £Nil (2020: £9,476).

**11. Staff costs**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	839,916	892,215
Social security costs	66,019	72,536
Other pension costs	84,489	92,002
	990,424	1,056,753

The average number of persons employed by the company during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
	36	37
	36	37
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	14
Administration	12	16
	25	30
In the band £60,001 - £70,000	2	2

Key management personnel received remuneration of £303,704 (2020: £378,294).

The charity relies on the contribution of unpaid volunteers and is extremely grateful for their continuing support to the charity in helping them achieve their mission objectives.

The nature of the contribution of unpaid volunteers involves acting as leaders and other assistance for summer camps.

Aggregate compensation includes national insurance and pension contributions.

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**12. Tangible fixed assets**

	Improvements to leasehold £	Other plant machinery £	Total £
<b>Cost</b>			
At 1st September 2020	60,019	209,956	269,975
Additions	-	31,824	31,824
Disposals	-	(17,675)	(17,675)
At 31st August 2021	<u>60,019</u>	<u>224,105</u>	<u>284,124</u>
<b>Depreciation</b>			
At 1st September 2020	60,019	110,508	170,527
Charge for the year	-	24,146	24,146
Eliminated on disposal	-	(7,365)	(7,365)
At 31st August 2021	<u>60,019</u>	<u>127,289</u>	<u>187,308</u>
<b>Net book value</b>			
At 31st August 2021	<u>-</u>	<u>96,816</u>	<u>96,816</u>
At 31st August 2020	<u>-</u>	<u>99,449</u>	<u>99,449</u>

**13. Stocks**

	2021 £	2020 £
Finished goods and goods for resale	<u>15,729</u>	<u>18,100</u>

**14. Debtors**

	2021 £	2020 £
Trade debtors	8,063	850
Income tax recoverable	22,761	40,822
Other debtors	19,094	20,194
Prepayments and accrued income	51,806	45,543
CJRS claims receivable	2,051	30,859
	<u>103,775</u>	<u>138,268</u>

**15. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	100,896	5,188
Other creditor	103,259	-
Other taxation and social security & pay	6,927	17,615
Accruals and deferred income	16,235	13,242
	<u>227,317</u>	<u>36,045</u>

**Christians in Sport**  
(A company limited by guarantee)

Notes to the accounts (continued)  
for the year ended 31st August 2021

**16. Statement of funds**

**Current year**

	Balance at 1st September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2021 £
<b>Unrestricted funds</b>					
General funds – all funds	653,617	1,641,036	(1,544,063)	6,048	756,638
<b>Restricted funds</b>					
GO2H	255	-	(255)	-	-
International	269,200	48,182	(81,321)	(6,048)	230,013
International Creative Media	524	-	(344)	-	180
Sports Plus Bursary Fund	3,474	5,695	(9,169)	-	-
Impact Reporting Framework	30,703	18,124	(42,344)	-	6,483
	<u>304,156</u>	<u>72,001</u>	<u>(133,433)</u>	<u>(6,048)</u>	<u>236,676</u>
Total of funds	<u><u>957,773</u></u>	<u><u>1,713,037</u></u>	<u><u>(1,677,496)</u></u>	<u><u>-</u></u>	<u><u>993,314</u></u>

**Prior year**

	Balance at 1st September 2019 £	Income £	Expenditure £	Balance at 31st August 2020 £
<b>Unrestricted funds</b>				
General funds – all funds	586,972	1,481,000	(1,414,355)	653,617
<b>Restricted funds</b>				
GO2H	255	-	-	255
International	25,957	328,961	(85,718)	269,200
International Creative Media	2,457	-	(1,933)	524
FUSION	3,566	2	(3,568)	-
Sports Plus Bursary Fund	-	3,476	(2)	3,474
Impact Reporting Framework	-	38,503	(7,800)	30,703
	<u>32,235</u>	<u>370,942</u>	<u>(99,021)</u>	<u>304,156</u>
Total of funds	<u><u>619,207</u></u>	<u><u>1,851,942</u></u>	<u><u>(1,513,376)</u></u>	<u><u>957,773</u></u>

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**16. Statement of funds (continued)**

Games of 2 Halves (GO2H) is a project run by Christians in Sport committed to working with partner projects in making a lasting difference in the lives of children and young people living in poverty around the world by offering physical and emotional support.

International is money towards travel throughout Europe and other various meeting costs. Due to Covid-19 the majority of travel and activities were postponed. We will be looking to reschedule these activities in the coming 12 months.

International Creative Media is restricted to funding for the production of videos and resources for the International Sports Coalition Conferences.

FUSION is a separate organisation which helps fund international sports festivals.

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

**Summary of funds – current year**

	<b>Balance at 1st September 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2021 £</b>
General funds	653,617	1,641,036	(1,544,063)	6,048	756,638
Restricted funds	304,156	72,001	(133,433)	(6,048)	236,676
	<u>957,773</u>	<u>1,713,037</u>	<u>(1,677,496)</u>	<u>-</u>	<u>993,314</u>

**Summary of funds – prior year**

	<b>Balance at 1st September 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31st August 2020 £</b>
General funds	586,972	1,481,000	(1,414,355)	653,617
Restricted funds	32,235	370,942	(99,021)	304,156
	<u>619,207</u>	<u>1,851,942</u>	<u>(1,513,376)</u>	<u>957,773</u>

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**17. Analysis of net assets between funds**

**Current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	96,816	-	96,816
Current assets	783,625	340,190	1,123,815
Creditors due within one year	(123,803)	(103,514)	(227,317)
	<u>756,638</u>	<u>236,676</u>	<u>993,314</u>

**Prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	99,449	-	99,449
Current assets	590,213	304,156	894,369
Creditors due within one year	(36,045)	-	(36,045)
	<u>653,617</u>	<u>304,156</u>	<u>957,773</u>

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net (expenditure)/income for the year (as per Statement of Financial Activities)	35,541	338,565
<b>Adjustment for:</b>		
Interest receivable	(79)	(884)
Depreciation charges	24,146	27,051
Decrease/(increase) in stocks	2,371	(7,972)
Decrease/(increase) in debtors	34,493	(68,536)
(Decrease)/increase in creditors	191,273	(112,537)
<b>Net cash (used in)/provided by operating activities</b>	<u>287,745</u>	<u>175,687</u>

**19. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	1,004,311	738,001
Total	<u>1,004,311</u>	<u>738,001</u>

**Christians in Sport**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2021**

**20. Operating lease commitments**

At 31st August 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
<b>Amounts payable:</b>		
Within 1 year	55,267	58,793
Between 1 and 5 years	206,685	204,608
After more than 5 years	-	48,000
<b>Total</b>	<u>261,952</u>	<u>311,401</u>

**21. Related party transactions**

During the year there were related party transactions as follows:-

- A salary was paid to one close family member of senior management amounting to £28,750 (2020: £25,900).
- Donations totalling £191,945 (2020: £320,983) were received from CIS Inc.
- Donations totalling £32,295 (2020: £29,425) were received from other related parties.

**22. Statement of financial activities – prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Income from:</b>			
Donations and legacies			
– Government grants receivable	146,189	-	146,189
– Other donations and legacies	1,301,493	370,896	1,672,389
Charitable activities	32,434	46	32,480
Investments	884	-	884
<b>Total income</b>	<u>1,481,000</u>	<u>370,942</u>	<u>1,851,942</u>
<b>Expenditure on:</b>			
Charitable activities	1,414,355	99,021	1,513,376
<b>Total expenditure</b>	<u>1,414,355</u>	<u>99,021</u>	<u>1,513,376</u>
<b>Net movement in funds</b>	66,645	271,921	338,566
<b>Reconciliation of funds:</b>			
Total funds brought forward	586,972	32,235	619,207
<b>Total funds carried forward</b>	<u>653,617</u>	<u>304,156</u>	<u>957,773</u>