

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

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

**Financial Statements**  
**for the year ended**  
**31st August 2022**

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

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

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

**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:** Keelys LLP  
28 Dam Street  
Lichfield  
Staffordshire  
WS13 6AA

**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**  
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**Trustees' report on the accounts**  
**for the year ended 31st August 2022**

The Trustees present their annual report together with the audited financial statements for the year 1st September 2021 to 31st August 2022. 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, and references received, they are inducted by an Executive Director and further introduced to the work of the charity by training, attendance at meetings and events alongside formal governance documents.

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 several areas including governance, legal and regulatory compliance, finance, personnel, operational as well as for specific activities in the UK and overseas. For each area, exposure is assessed based on impact, probability of occurrence and the current control environment to mitigate risk. The Risk Committee report to the Board each meeting predicated on an agreed Memorandum of Understanding. The Trustees have assessed the major risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**Trustees' report on the accounts**  
**for the year ended 31st August 2022**

**OBJECTIVES AND ACTIVITIES**

**a. Activities for achieving objectives**

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

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

**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.

GP5 will help competitive amateur and elite sportspeople to grow in their relationship with God as they connect sport and faith, grow in confidence to authentically live and speak out their faith in Jesus Christ so other sportspeople can have opportunities to hear and respond to the Christian message.

Alongside core GP5 actions, we have added a specific emphasis in two areas. Firstly, we wish to build greater qualitative depth through a range of actions e.g. research, impact reporting, resources and thought leadership for sportspeople and leaders. Secondly, we have a desire to expand the vision through leaders and a greater 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.

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**Trustees' report on the accounts**  
**for the year ended 31st August 2022**

## **ACHIEVEMENTS AND PERFORMANCE**

We have now completed two years of GP5. The following describes a brief summary of the progress for each of our priorities and ten actions for the year to 31st August 2022.

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

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

**Youth:** Seven residential 'Sports Plus' camps were delivered this Summer. Easing of restrictions meant 30% more attended than in 2021. Demand remains high with 92% of places signed up in the first two hours once bookings opened in January. We were thankful for the very positive feedback from hundreds of parents.

**Student:** 43 university groups met over 1,000 times to pray, equip and encourage one another in their Christian walk and witness. The number of guest events virtually doubled compared to the previous year with 57% of attendees being guests and the team spoke at university missions in Newcastle, Edinburgh and Stirling. We met with 355 students, just over half of those signed up to the groups, in a one to one capacity and it was a highlight to have 162 serve on Sports Plus camps. Our annual survey continues to provide helpful qualitative feedback for us to continually adapt our support and resources.

**Adult:** During the year we delivered our digital offer, training events and spoke at 32 more guest events compared to the previous year. The ratio of guests attending these events remained high at 63%. Significant effort was given to growing regional networks with 50 planned for an Autumn 2022 launch.

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

The team work with 500 athletes across 30 sports. Our support included delivering bespoke resources, significant one to one work, over 200 group bible studies whilst finding new contacts and supporting athletes competing at 27 sporting events from Wimbledon and the Diamond League to the European Golf Tour. A highlight was the opportunity to gather several displaced Ukrainian boxers in Prague. Additionally, more than 40 group studies were delivered for those engaged within youth performance pathways across a range of sports. The engagement of the parent group remains a highlight.

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

Whilst we train leaders from around the world to minister and deliver activities to sportspeople, we more closely evidence the effect of our effort with our European partners. For example, partners delivered sports camps in 36 countries in the continent, with others delivering work within the top sports universities alongside a growing work with elite athletes and coaches.

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

Our work this year had two priorities, firstly to deliver our suite of resources throughout the year with all key metrics generally trending in the right direction e.g. our podcast is just outside the top 1% of all podcasts globally, there was a 20% increase in reads of our written resources and our video views remain high with Instagram views almost double that of last year.

Our second priority was to do the work for an Autumn 2022 launch of an updated resources platform so sportspeople can more easily find, use and share the resources we have that help Christian sportspeople connect sport and faith as well as other sportspeople investigate the Christian faith.

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

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

Over 800 were equipped to deliver sports mission through a range of leadership pathways. These included our Internship programme, 444 Sports Plus leaders, 65 university group leaders and 303 based throughout the geographical networks with 50 planned for an Autumn launch as outlined on Action 1.

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**Trustees' report on the accounts**  
**for the year ended 31st August 2022**

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

One key deliverable and highlight this year has been our global 12 month leadership programme with 50 individuals from around the world that combines independent learning, digital group and tutor sessions and face to face block training weeks in North Africa.

A number of other more bespoke strategic leadership trainings have taken place throughout the year e.g. Portugal and South Africa with leaders from over 40 countries. One strategic development has been our growing partnership with leaders committed to working with elite athletes and coaches. We are networking this constituency more intentionally and effectively and have identified five pilot countries to work with to learn lessons before moving forward.

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

Our work with the UK sports networks launching in Autumn 2022 and pilot elite project referred to above seeks to expand both within the elite context as well as geographically.

**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, outperforming benchmarks with Instagram and Facebook particularly, as well as 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 are dependent on God in prayer and alongside our daily staff prayer meeting we seek to give partners updates and requests to pray specifically and regularly for the work. We delivered our partners prayer diary, hosted quarterly partner zoom meetings and delivered our 'Take 5' video-based prayer tool.

Donors: 515 partners have now responded to the Big Match campaign and we anticipate being able to draw down over 95% of the available funds. Whilst our total donations have reduced due to the covid impact on a small number of major donors, the total number who gave this year increased by 12%.

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

Our impact reporting framework is operational and we are able to benefit from historic benchmarking data going forward to better assess trends and behaviours. The Risk Committee has met throughout the year to keep refining and adapting policy ensuring it is well applied into practice.

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

Regarding our thought leadership priority we've been able to complete a number of research projects, sign a book contract for 2024 launch and able to participate in a global congress for those committed to thinking more deeply about sport and the Christian faith. We're also in conversations with several strategic partners to ensure that a future commitment into the theological reflection of sport has greater longevity.

**FINANCIAL REVIEW**

**a. Income from donations and legacies**

Total funds held by the charity at 31st August 2022 amounted to £845k (2021: £993k), of which £254k was restricted funds and £591k in unrestricted funds. £73k is held in tangible fixed assets.

Unrestricted donations increased by 5% in the year, which is the same as the previous year and a reflection of the impact of the Big Match campaign. Due to the ongoing implications of the global pandemic, coupled with the current climate of financial instability, a number of major donors have been unable to maintain their typical giving patterns. This fall was partially offset by increased regular giving and a drawdown relating to our matched funding campaign, but overall there was a decrease in unrestricted donations of 9%.

The accounts show restricted donations of £272k most of which was for international projects, but it also included donations towards UK projects and the Sports Plus Bursary Fund. 94% of this was spent within the year in alignment with the purposes for which it was given.

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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2022**

Charitable activity expenditure increased by 19% as we were able to put on more events, including student conferences and the return of all Summer sports camps being residential following the lifting of Covid restrictions. We were also able to travel more internationally, including attending more elite events.

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

**b. Balance sheet**

Total funds decreased from £993k to £845k with a deficit in total funds of £148k for the year. Debtors, stocks and cash balances were all down on the previous year. The decrease in cash balance was predominantly part of a planned budget given the higher than normal cash balances held at the end of last year. Creditors were also down 13% on the previous year, to £198k, with the majority of this being Summer camp invoices.

**c. Reserves**

Guidelines regarding reserves aim for a minimum of three months of expenditure on salaries and other fixed costs including rent equating to £500k. At the balance sheet date there were free reserves (excluding amounts held in restricted funds and fixed assets) of £518k representing adequate levels of reserves.

**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. 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.

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 enter the final 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 has 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.

**Christians in Sport**  
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**Trustees' report on the accounts (continued)**  
**for the year ended 31st August 2022**

**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 through targeted campaigns; 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 by working with partners to ensure that theological reflection of sport has greater longevity through developing networks.

**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.

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 1st December 2022 and signed on their behalf by:

  
**Mr C C Lion-Cachet**

**Christians in Sport**  
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**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 2022 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 2022, 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 page 7, 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**

**1st December 2022**

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

**Christians in Sport**  
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**Statement of Financial Activities**  
(incorporating Income and Expenditure Account)  
for the year ended 31st August 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies					
- Government grants receivable	2	295	-	295	77,137
- Other donations and legacies	2	1,238,675	270,684	1,509,359	1,438,503
Charitable activities	3	343,818	1,560	345,378	197,318
Investments	4	452	-	452	79
<b>Total income</b>		<u>1,583,240</u>	<u>272,244</u>	<u>1,855,484</u>	<u>1,713,037</u>
<b>Expenditure on:</b>					
Charitable activities	5	1,748,431	255,017	2,003,448	1,677,496
<b>Total expenditure</b>		<u>1,748,431</u>	<u>255,017</u>	<u>2,003,448</u>	<u>1,677,496</u>
<b>Net income/(expenditure)</b>		(165,191)	17,227	(147,964)	35,541
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>756,638</u>	<u>236,676</u>	<u>993,314</u>	<u>957,773</u>
<b>Total funds carried forward</b>		<u><u>591,447</u></u>	<u><u>253,903</u></u>	<u><u>845,350</u></u>	<u><u>993,314</u></u>

The notes on pages 13 to 24 form part of these accounts

**Christians in Sport**  
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**Balance sheet**  
**At 31st August 2022**

	Note		2022		2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		73,400		96,816
<b>Current assets</b>					
Stocks	13	6,040		15,729	
Debtors	14	75,070		103,775	
Cash at bank and in hand		888,617		1,004,311	
		<u>969,727</u>		<u>1,123,815</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(197,777)</u>		<u>(227,317)</u>	
<b>Net current assets</b>			<u>771,950</u>		<u>896,498</u>
<b>Net assets</b>			<u>845,350</u>		<u>993,314</u>
<b>Charity funds</b>					
Restricted funds	17		253,903		236,676
Unrestricted funds	17		591,447		756,638
<b>Total funds</b>			<u>845,350</u>		<u>993,314</u>

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 1st December 2022 and signed on their behalf by:

  
 .....  
**Mr C C Lion-Cachet**

The notes on pages 13 to 24 form part of these accounts

**Christians in Sport**  
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**Statement of Cash Flows**  
**for the year ended 31st August 2022**

	Note	2022 £	2021 £
<b>Net cash flow from operating activities</b>	18	(112,271)	287,745
<b>Cash flow from investing activities</b>			
Purchase of tangible fixed assets		(3,875)	(31,824)
Receipts from disposal of fixed assets		-	10,310
Interest received		452	79
<b>Net cash used in investing activities</b>		(3,423)	(21,435)
<b>Cash and cash equivalents brought forward</b>		1,004,311	738,001
<b>Cash and cash equivalents carried forward</b>		888,617	1,004,311
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		888,617	1,004,311

The notes on pages 13 to 24 form part of these accounts

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

**Notes to the accounts**  
**for the year ended 31st August 2022**

**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 2022**

**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.

**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.

**Christians in Sport**  
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**Notes to the accounts (continued)**  
**for the year ended 31st August 2022**

**1. Accounting policies (continued)**

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

Cash 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.

**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).

**Christians in Sport**  
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**Notes to the accounts (continued)**  
for the year ended 31st August 2022

**2. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Government grants receivable	295	-	295	77,137
Other donations and legacies	1,238,675	270,684	1,509,359	1,541,761
Grants refunded	-	-	-	(103,258)
	<u>1,238,970</u>	<u>270,684</u>	<u>1,509,654</u>	<u>1,515,640</u>

Included within donations, gifts and legacies for the Charity is £295 (2021: £77,137) of Government grants receivable relating to the Coronavirus Job Retention Scheme.

Included within Grants refunded is £nil (2021: £103,258) that was repaid to the funder after the year end due to international travel restrictions preventing delivery of the project.

**3a) Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sales revenue	11,668	-	11,668	4,171
Activities income	332,150	1,560	333,710	193,147
	<u>343,818</u>	<u>1,560</u>	<u>345,378</u>	<u>197,318</u>

**3b) Fundraising income**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Generated income (sponsorship)	<u>2,602</u>	<u>1,516</u>	<u>4,118</u>	<u>-</u>

**4. Investment income**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	<u>452</u>	<u>-</u>	<u>452</u>	<u>79</u>

**Christians in Sport**  
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Notes to the accounts (continued)  
for the year ended 31st August 2022

**5. Charitable activities**

	Provision of charitable activities (unrestricted) 2022 £	Provision of charitable activities (restricted) 2022 £	Activities expenditure (unrestricted) 2022 £	Activities expenditure (restricted) 2022 £	Total 2022 £	Total 2021 £
<b>Direct costs:</b>						
Purchases	8,183	101	-	-	8,284	9,533
SCUK/SMUK	782	-	-	-	782	-
Activities expenditure	-	-	314,164	138,108	452,272	225,149
Internship expenditure	56,481	-	-	-	56,481	27,945
Staff costs	20,060	-	-	-	20,060	18,767
Wages and salaries	836,993	79,506	-	-	916,499	839,916
National insurance	64,362	5,798	-	-	70,160	66,019
Pension cost	87,414	6,134	-	-	93,548	84,489
<b>Support costs (note 6)</b>	352,180	25,370	-	-	377,550	399,198
<b>Governance costs (note 7)</b>	7,812	-	-	-	7,182	6,480
	<u>1,434,267</u>	<u>116,909</u>	<u>314,164</u>	<u>138,108</u>	<u>2,003,448</u>	<u>1,677,496</u>

**6. Support costs**

	Provision of charitable activities (unrestricted) 2022 £	Provision of charitable activities (restricted) 2022 £	Total 2022 £	Provision of charitable activities (unrestricted) 2021 £	Provision of charitable activities (restricted) 2021	Total 2021
Travel	60,903	8,628	69,531	17,192	385	17,577
Entertaining	6,341	1,208	7,549	1,704	162	1,866
Comms/marketing	91,450	2,615	94,065	74,494	750	75,244
CRM & camp management	18,282	-	18,282	17,275	-	17,275
Direct running costs (premises and insurance)	113,818	968	114,786	125,301	216	125,517
Printing, postage & stationery	10,093	37	10,130	10,848	17	10,865
Legal & prof (& consultancy)	16,028	10,980	27,008	13,430	42,345	55,775
Projects	684	900	1,584	64,456	-	64,456
Bank charges	7,290	34	7,324	6,466	11	6,477
Depreciation	27,291	-	27,291	24,146	-	24,146
	<u>352,180</u>	<u>25,370</u>	<u>377,550</u>	<u>355,312</u>	<u>43,886</u>	<u>399,198</u>

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

**Notes to the accounts (continued)**  
for the year ended 31st August 2022

**7. Governance costs**

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
Auditor's remuneration	6,960	-	6,960	6,480	-	6,480
Auditor's non audit costs	852	-	852	-	-	-
	<u>7,812</u>	<u>-</u>	<u>7,812</u>	<u>6,480</u>	<u>-</u>	<u>6,480</u>

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

Current year	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Costs of generating funds	-	-	684	684
Provision of charitable activities	1,080,207	27,291	435,182	1,542,680
Activities expenditure	-	-	452,272	452,272
<b>Charitable activities</b>	<u>1,080,207</u>	<u>27,291</u>	<u>888,138</u>	<u>1,995,636</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>7,812</u>	<u>7,812</u>
	<u>1,080,207</u>	<u>27,291</u>	<u>895,950</u>	<u>2,003,448</u>
Prior year	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
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>990,424</u>	<u>24,146</u>	<u>662,926</u>	<u>1,677,496</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2022**

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

This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets:		
- Owned by the charity	27,291	24,146
Auditor's remuneration – audit	6,960	6,480
Operating lease rentals	57,087	57,087
	57,087	57,087

During the year, no Trustees received any remuneration (2021: £Nil).

During the year, no Trustees received any benefits in kind (2021: £Nil).

During the year, no Trustees received any reimbursement of expenses (2021: £Nil).

**10. Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £6,960 (2021: £6,480) and accountancy fees of £852 (2021: £Nil).

**11. Staff costs**

Staff costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	916,499	839,916
Social security costs	70,160	66,019
Other pension costs	93,548	84,489
	1,080,207	990,424

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

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
	33	36
	33	36
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	13
Administration	13	12
	26	25
In the band £60,001 - £70,000	2	2

Key management personnel received remuneration of £276,100 (2021: £250,000).

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**  
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**Notes to the accounts (continued)**  
for the year ended 31st August 2022

**12. Tangible fixed assets**

	Improvements to leasehold £	Other plant machinery £	Total £
<b>Cost</b>			
At 1st September 2021	60,019	224,105	284,124
Additions	-	3,875	3,875
Disposals	-	-	-
	<u>60,019</u>	<u>227,980</u>	<u>287,999</u>
<b>Depreciation</b>			
At 1st September 2021	60,019	127,289	187,308
Charge for the year	-	27,291	27,291
Eliminated on disposal	-	-	-
	<u>60,019</u>	<u>154,580</u>	<u>214,599</u>
<b>Net book value</b>			
At 31st August 2022	-	73,400	73,400
	<u>-</u>	<u>73,400</u>	<u>73,400</u>
At 31st August 2021	-	96,816	96,816
	<u>-</u>	<u>96,816</u>	<u>96,816</u>

**13. Stocks**

	2022 £	2021 £
Finished goods and goods for resale	6,040	15,729
	<u>6,040</u>	<u>15,729</u>

**14. Debtors**

	2022 £	2021 £
Trade debtors	7,401	8,063
Income tax recoverable	20,087	22,761
Rent deposit	19,094	19,094
Prepayments and accrued income	28,488	51,806
CJRS claims receivable	-	2,051
	<u>75,070</u>	<u>103,775</u>

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

	2022 £	2021 £
Trade creditors	181,729	100,896
Other creditor	-	103,259
Other taxation and social security & pay	6,929	6,927
Accruals and deferred income	9,119	16,235
	<u>197,777</u>	<u>227,317</u>

**Christians in Sport**  
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**Notes to the accounts (continued)**  
for the year ended 31st August 2022

**16. Statement of funds**

**Current year**

	Balance at 1st September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st August 2022 £
<b>Unrestricted funds</b>					
General funds – all funds	756,638	1,583,240	(1,748,431)	-	591,447
<b>Restricted funds</b>					
International	230,013	227,138	(231,288)	-	225,863
International Creative Media	180	-	(180)	-	-
Sports Plus Bursary Fund	-	11,669	(11,669)	-	-
Impact Reporting Framework	6,483	18,585	(11,880)	-	13,188
Staff Support Fund	-	14,852	-	-	14,852
	236,676	272,244	(255,017)	-	253,903
Total of funds	993,314	1,855,484	(2,003,448)	-	845,350

**Prior 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
	304,156	72,001	(133,433)	(6,048)	236,676
Total of funds	957,773	1,713,037	(1,677,496)	-	993,314

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2022**

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

International is money towards travel throughout Europe and other various meeting costs.

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

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

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

**Summary of funds – current year**

	<b>Balance at 1st September 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2022 £</b>
General funds	756,638	1,583,240	(1,748,431)	-	591,447
Restricted funds	236,676	272,244	(255,017)	-	253,903
	<u>993,314</u>	<u>1,855,484</u>	<u>(2,003,448)</u>	<u>-</u>	<u>845,350</u>

**Summary of funds – prior 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>

**Christians in Sport**  
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**Notes to the accounts (continued)**  
for the year ended 31st August 2022

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

**Current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	73,400	-	73,400
Current assets	715,824	253,903	969,727
Creditors due within one year	(197,777)	-	(197,777)
	591,447	253,903	845,350
	591,447	253,903	845,350

**Prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
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)
	756,638	236,676	993,314
	756,638	236,676	993,314

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

	2022 £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(147,964)	35,541
<b>Adjustment for:</b>		
Interest receivable	(452)	(79)
Depreciation charges	27,291	24,146
Decrease/(increase) in stocks	9,689	2,371
Decrease/(increase) in debtors	28,705	34,493
(Decrease)/increase in creditors	(29,540)	191,273
<b>Net cash provided by/(used in) operating activities</b>	(112,271)	287,745

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

	2022 £	2021 £
Cash in hand	888,617	1,004,311
<b>Total</b>	888,617	1,004,311

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

**Notes to the accounts (continued)**  
for the year ended 31st August 2022

**20. Operating lease commitments**

At 31st August 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022 £	2021 £
<b>Amounts payable:</b>		
Within 1 year	55,267	55,267
Between 1 and 5 years	151,418	206,685
	<u>206,685</u>	<u>261,952</u>
Total	<u><u>206,685</u></u>	<u><u>261,952</u></u>

**21. Related party transactions**

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

- A salary was paid to two close family members of senior management amounting to £52,108 (2021: £28,750).
- Donations totalling £Nil (2021: £191,945) were received from CIS Inc.
- Donations totalling £24,895 (2021: £32,295) were received from other related parties.

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

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