

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

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

**Financial Statements**  
**for the year ended**  
**31st August 2024**

**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 Beeby  
Mr M R Bennett  
Mrs L Chadwick  
Mr C C Lion-Cachet  
Mr J E Robson  
Mrs E J Watson

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

**Company Secretary:** Mr T Beaumont

**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**  
**(A company limited by guarantee)**

**Trustees' report on the accounts**  
**for the year ended 31st August 2024**

The Trustees present their annual report together with the audited financial statements for the year 1st September 2023 to 31st August 2024. 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 (resigned 7 December 2023)  
Mr C C Lion-Cachet  
Mr J E Robson  
Mrs E J Watson  
Mrs L Chadwick (appointed 7 December 2023)  
Mr M Beeby (appointed 7 December 2023)

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 (continued)**  
**for the year ended 31st August 2024**

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

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

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

Three priorities and nine actions are outlined below.

**Priority A: 175 UK projects engaging sportspeople with the Christian faith**

- Action 1: Deliver 125 UK projects through core activities
- Action 2: 50 projects engaging sportspeople across a broader socio economic demographic
- Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

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

- Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally
- Action 5: Support partners in 30 countries reaching competitive and elite sportspeople
- Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

**Priority C: Enabled by resources, partners and effective operations**

- Action 7: Deliver relevant resources for UK and Global priorities
- Action 8: Grow the number of partners committed to praying and supporting the work financially
- Action 9: Enable the work through effective operations and good governance

**Christians in Sport  
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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2024**

**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.

**ACHIEVEMENTS AND PERFORMANCE**

**Priority A : 175 UK Projects engaging sportspeople with the Christian faith**

Each of the projects in Priority A reaches sportspeople with the Christian message, equips Christians in sport to live out their faith in their sporting context as well as finding and enabling the leaders of today and tomorrow to serve. Many thousands have been reached and engaged this year within the 126 projects of our three year target of 175 for which we thank God.

**Action 1: Deliver 125 UK projects through core activities**

This is our 'bread and butter' and what we're best known for in the UK. We delivered 106 projects over the course of the year across the range of the competitive amateur to professional sporting missional contexts. This range of projects is understood by three examples.

- Sports Camps: 232 young people attended Repton Sports Plus; one of eight residential camps delivered across the Summer of 2024, including one new camp in Giggleswick.
- Groups and Networks: The Edinburgh University student group met weekly during term time to pray for teammates and organised three guest events attended by 143 guests. 88 such groups or similar regional networks exist throughout the UK.
- Elite Sport: 45 group bible studies were delivered throughout the year to top level global track and field athletes, both digitally and in person at Diamond League events. Aggregate attendance increased by 80% compared to 2023. In the last year we have supported over 150 professional sportspeople in 10 other cohorts including football, rugby, tennis and rowing.

Thousands of competitive and elite sportspeople engaged in these 106 projects and over the course of the year we collected quantitative and qualitative indicative feedback as to the missional impact of the work. One evidence source was a survey of Christian student sportspeople. The vast majority were prayerful and had shared their faith with team mates. One in three had taken a friend to church and one in five had read the Bible with a team mate during the year.

We have also seen high levels of attendance at evangelistic events, with two thirds of attendees being guests. We are thankful to God for the thousands of attendees at our events, missions and residential sports camps.

Prayer is the backbone for mission. This year there have been over 1,500 prayer meetings asking God to work in the lives of competitive amateur and professional sportspeople as Christians throughout sport seek, by faith, to live authentic Christian lives.

**Action 2: 50 projects engaging sportspeople across a broader socio economic demographic**

We are currently in the 'start up' phase seeking to develop models engaging sportspeople within areas of deprivation that are sustainable and scaleable.

Schools have been a dominant focus area in these early stages seeking to develop an integrated funnel approach e.g. from lesson to after school club or football development day alongside the right church based partners for long term holistic care.

20 projects out of the target 50 have been worked on alongside 23 partners. Engagement around the Euros and Olympics was high and gives a strong platform to build upon alongside the urgency to explore alternatives. 4,000 young people have been a part of these pilot projects to date.

**Christians in Sport  
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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2024**

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

811 volunteers have led the 106 UK projects described in Action 1. Training was delivered in multiple of ways from in person conferences and training events, on mission together experiences, through to digital learning platforms alongside in person coaching and mentoring. There has been encouraging growth in the number of leaders serving across all contexts from Sports Plus through to regional Networks and University Groups.

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

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

105 partners from 45 countries piloted and designed pathways for leaders and mentors to grow indigenous ministries throughout the world to athletes and coaches in both the competitive amateur and professional sporting contexts.

These pathways were launched at a conference in Malta to a group of 76 highly selected leaders from 36 nations. They have been subsequently profiled more widely through a global digital launch of 1,655 watch parties with registrations across 148 countries and 874 cities worldwide. The work continues to track impact as the delivery is decentralised and often offline.

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

Whilst we engage with leaders in significantly more than 30 countries we invest more deeply in the ministries of selected partners reaching competitive and elite sportspeople alongside the intentionality to find and train future leaders to keep growing and sustaining this indigenous work.

Partners range from national ministries particularly within Europe through to others working in more difficult missional contexts e.g. Middle East. Our support can range from financial seed funding, sharing best practice and resources through to more in depth coaching and mentoring. We are very thankful for strong partnerships with many ministries based on, at times, decades of relationship.

At the same time we continue to play our part within several global networks facilitating best practice and shared learning.

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

We facilitated a project, delivered by Eido Research, on behalf of a number of global partners. The project aimed to research and map the global landscape of professional and elite sports, along with associated ministry activities, by country and sport. The process involved extensive desk research complemented by a quantitative and qualitative survey that garnered participation from 235 partners across 88 countries who work in this specific context across the world.

13 sports were identified as the most significant globally and ministry engagement was mapped by country to each of these sports. The research identified 2,555 professional sportspeople engaged in 'discipleship' activities including e.g. bible study groups with other athletes.

The research has provided the business case that a new approach is required based both on the feedback from the 235 partners alongside the evidence that we are only beginning to tap into the vast potential of the mission fields available in professional and elite sports. There are many contexts where nothing or very little is known, therefore creating new exciting opportunities.

One of the key partners in this research phase is prepared to move this project into an actionable plan and carry the weight of a global vision which makes it a very exciting period ahead.

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**Trustees' report on the accounts (continued)**  
**for the year ended 31st August 2024**

**Priority C: Enabled by resources, partners and effective operations**

**Action 7: Deliver relevant resources for UK and global priorities**

Digitally our content has performed consistently well throughout the year being viewed close to 4 million times across our platforms. Content 'engagement' (tangible interactions such as shares, comments etc) increased by 50% in the year. Over the year the team delivered 40 main videos, 105 short films, 30 blogs, 11 podcasts, weekly devotional materials alongside all training content prepared for the global launch referred to in Action 4.

Our content is consistently used in other Christian media agencies and platforms as they profile sport and faith e.g. we guest edited Christianity Magazine to coincide with the Olympics.

Other resources were also prepared for an Eric Liddell project to remember the 100 year anniversary of his performances in the 1924 Paris Games encapsulated in the film 'Chariots of Fire'. We partnered with All Souls Music in the delivery of Prom Praise at the Royal Albert Hall with not only a full auditorium but over 100k live stream views as well as in-print resources published by 10 of those which sold 80,000 copies. We also prepared a sports mission pack for churches and partners including films and an array of resources to use. We have received excellent feedback as they used the breadth of resources extensively in the UK as well as further afield. We also delivered the 2024 Keswick Lecture on the life of Eric Liddell.

It was a strong year engaging with the national and Christian press across a range of themes making 81 media appearances compared to 33 last year.

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

Financial Partners: Donations fell as reported in the financial review. However the number of partners who gave financially this year actually increased mostly through one off gifts. The shifting nature of giving away from regular committed towards one offs was repeated this year. This trend was evidenced most in our 'Game On' campaign where we sought 200 responses and received 283. 75% of these responses were one off gifts with 25% regular standing orders.

We are very thankful to those God raises up to enable the work and in the coming year will give focus so partners clearly understand the need for regular support in delivering activities.

Prayer Partners: As reported elsewhere there have been over 1,500 prayer meetings, mostly in person, over the course of the year. 2,256 partners are subscribed to our weekly prayer diary, an increase of 10% over the year.

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

We continue an attitude to learn and improve to ensure our work is delivered as professionally, effectively and efficiently as possible across all areas of our work from events management through to partner engagement and robust governance.

Given our range of operations and the shift in technological advances we are planning towards a new platform to better support both our mission and partner offer and further deliver greater productivity for the thousands of stakeholders we engage with each year.

The Risk Committee met throughout the year to deliver on the Board memorandum of understanding to refine policy and ensure it is well applied in practice.

**Christians in Sport**  
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**Trustees' report on the accounts (continued)**  
**for the year ended 31st August 2024**

**FINANCIAL REVIEW**

**a. Income from donations and legacies**

Total funds held by the charity at 31st August 2024 amounted to £1,007k (2023: £911k), of which £274k was restricted funds and £733k in unrestricted funds. £44k is held in tangible fixed assets.

Unrestricted donations decreased by 11% in the year due to an exceptional one off donation received in 2023 not being repeated in 2024. Stripping out this donation the remaining value of donations held virtually identical compared to 2023 levels.

One positive aspect was that the total number of donors increased compared to 2023 whilst a noted trend was that the average gift size fell and there was a continued shift away from regular giving towards one off gifts.

The accounts show restricted income of £285k, most being for international projects with £279k spent in the year in alignment with the purposes for which it was given.

Charitable activity increased in 2024 with growth in training events and records numbers at our Sports Plus camps. There was a deficit of £20k on our unrestricted events absorbed into our budget as a result of the growing numbers of bursaries. The deficit on restricted activities was due to the delivery of one significant global and one European training conference with balances held over from 2023 to fund these events.

**b. Balance sheet**

Total funds increased from £911k to £1,007k with a gain of £96k for the year. Fixed assets, debtors and stocks were consistent with 2023. Cash balances increased to hold higher reserve balances in preparation for up to three years of forecasted deficits. The value of creditors increased by £132k in the year due to Summer camp invoices paid after the year end date.

**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 £689k. This additional surplus is important as we anticipate up to three years of deficit as we work to recover a fall in income from major donors unable to give at historic levels.

**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.

**Christians in Sport  
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**Trustees' report on the accounts (continued)  
for the year ended 31st August 2024**

**PLANS FOR THE FUTURE**

In September 2023 we commenced Game Plan 6 (GP6) as a three-year strategic plan. Given the significant progress this year towards the global outcomes outlined in Priority B, GP6 will now run as a two-year plan to finish in August 2025 with GP7 brought forward to start in September 2025.

All priorities and actions will remain exactly the same for the coming year, although we have recalibrated our goals in actions 1 and 2 commensurate with a 2-year plan.

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

- Action 1: Deliver 110 UK projects through core activities
- Action 2: 40 projects engaging sportspeople across a broader socio economic demographic
- Action 3: Equip 1,000 leaders for the UK projects of Actions 1 & 2

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

- Action 4: Equip 1,500 leaders through developmental pathways to grow ministry globally
- Action 5: Support partners in 30 countries reaching competitive and elite sportspeople
- Action 6: Establish a new collective impact project of leading sports mission agencies working together towards goals in professional and elite sport across the world

**Priority C: Enabled by resources, partners and effective operations**

- Action 7: Deliver relevant resources for UK and global priorities
- Action 8: Grow the number of partners committed to praying and supporting the work financially
- Action 9: Enable the work through effective operations and good governance

**Christians in Sport**  
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**Trustees' report on the accounts (continued)**  
**for the year ended 31st August 2024**

**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 2019 (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 13th December 2024 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 2024 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 2024, 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 Charities Act 2011.

**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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

**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 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.

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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.fc.org.uk/auditorsresponsibilities](http://www.fc.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.

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

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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**

*13th December* ..... 2024

*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 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies					
- Other donations and legacies	2	1,360,836	284,633	1,645,469	1,787,374
Charitable activities	3	435,354	25,054	460,408	349,763
Investments	4	20,014	-	20,014	13,864
<b>Total income</b>		<u>1,816,204</u>	<u>309,687</u>	<u>2,125,891</u>	<u>2,151,001</u>
<b>Expenditure on:</b>					
Charitable activities	5	1,740,365	289,737	2,030,102	2,084,905
<b>Total expenditure</b>		<u>1,740,365</u>	<u>289,737</u>	<u>2,030,102</u>	<u>2,084,905</u>
<b>Net income/(expenditure)</b>		75,839	19,950	95,789	66,096
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>657,068</u>	<u>254,378</u>	<u>911,446</u>	<u>845,350</u>
<b>Total funds carried forward</b>		<u><u>732,907</u></u>	<u><u>274,328</u></u>	<u><u>1,007,235</u></u>	<u><u>911,446</u></u>

The notes on pages 16 to 27 form part of these accounts

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

**Balance sheet**  
**At 31st August 2024**

	Note		2024		2023
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		43,659		51,239
<b>Current assets</b>					
Stocks	13	12,488		16,334	
Debtors	14	97,632		92,166	
Treasury reserve		500,000		500,000	
Cash at bank and in hand		598,334		364,876	
		1,204,749		973,376	
<b>Creditors: amounts falling due within one year</b>	15	(244,878)		(113,169)	
<b>Net current assets</b>			963,576		860,207
<b>Net assets</b>			1,007,235		911,446
<b>Charity funds</b>					
Restricted funds	17		274,328		254,378
Unrestricted funds	17		732,907		657,068
<b>Total funds</b>			1,007,235		911,446

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 13th December 2024 and signed on their behalf by:

  
.....  
Mr C C Lion-Cachet

The notes on pages 16 to 27 form part of these accounts

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

**Statement of Cash Flows**  
**for the year ended 31st August 2024**

	Note	2024 £	2023 £
<b>Net cash flow from operating activities</b>	<b>18</b>	217,313	(33,912)
<b>Cash flow from investing activities</b>			
Purchase of tangible fixed assets		(3,869)	(3,693)
Interest received		20,014	13,864
<b>Net cash used in investing activities</b>		16,145	10,171
<b>Cash and cash equivalents brought forward</b>		864,876	888,617
<b>Cash and cash equivalents carried forward</b>		1,098,334	864,876
<b>Cash and cash equivalents consist of:</b>			
Treasury reserve		500,000	500,000
Cash at bank and in hand		598,334	364,876

**The notes on pages 16 to 27 form part of these accounts**

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

**Notes to the accounts**  
**for the year ended 31st August 2024**

**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. 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.

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 2024**

**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  
(A company limited by guarantee)**

**Notes to the accounts (continued)  
for the year ended 31st August 2024**

**1. Accounting policies (continued)**

**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 part 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**  
**(A company limited by guarantee)**

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**2. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Other donations and legacies	1,360,836	284,633	1,645,469	1,787,374
	<u>1,360,836</u>	<u>284,633</u>	<u>1,645,469</u>	<u>1,787,374</u>

**3a) Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Sales revenue	11,561	-	11,561	12,904
Activities income	423,793	21,192	444,985	336,859
	<u>435,354</u>	<u>21,192</u>	<u>456,546</u>	<u>349,763</u>

**3b) Fundraising income**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Generated income (sponsorship)	-	3,862	3,862	-
	<u>-</u>	<u>3,862</u>	<u>3,862</u>	<u>-</u>

**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Bank interest receivable	20,014	-	20,014	13,864
	<u>20,014</u>	<u>-</u>	<u>20,014</u>	<u>13,864</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**5. Charitable activities**

	Provision of charitable activities (unrestricted) 2024 £	Provision of charitable activities (restricted) 2024 £	Activities expenditure (unrestricted) 2024 £	Activities expenditure (restricted) 2024 £	Total 2024 £	Total 2023 £
<b>Direct costs:</b>						
Purchases	6,239	724	-	-	6,963	8,516
SCUK/SMUK	779	-	-	-	779	912
Activities expenditure	-	-	443,413	173,800	617,213	567,004
Internship expenditure	252	-	-	-	252	37,283
Staff costs	15,861	581	-	-	16,442	20,845
Wages and salaries	786,624	74,031	-	-	860,655	850,235
National insurance & tax	75,777	6,228	-	-	82,005	86,147
Pension costs	86,183	8,412	-	-	94,595	84,886
<b>Support costs (note 6)</b>	317,077	25,961	-	-	343,038	421,637
<b>Governance costs (note 7)</b>	8,160	-	-	-	8,160	7,440
	<u>1,296,952</u>	<u>115,939</u>	<u>443,413</u>	<u>173,800</u>	<u>2,030,102</u>	<u>2,084,905</u>

**6. Support costs**

	Provision of charitable activities (unrestricted) 2024 £	Provision of charitable activities (restricted) 2024 £	Total 2024 £	Provision of charitable activities (unrestricted) 2023 £	Provision of charitable activities (restricted) 2023	Total 2023
Travel	72,049	11,549	83,598	66,613	2,529	69,142
Entertaining	-	-	-	5,627	-	5,627
Comms/marketing	75,523	735	76,258	90,759	3,697	94,456
CRM & camp management	23,226	-	23,226	19,443	-	19,443
Direct running costs (premises and insurance)	108,814	1,996	110,810	124,928	39	124,967
Printing, postage & stationery	7,112	21	7,133	8,428	40	8,468
Legal & prof (& consultancy)	9,908	10,365	20,273	14,896	5,254	20,150
Projects	155	241	396	32,044	14,611	46,655
Bank charges	8,841	1,054	9,895	6,766	109	6,875
Depreciation	11,449	-	11,449	25,854	-	25,854
	<u>317,077</u>	<u>25,961</u>	<u>343,038</u>	<u>395,358</u>	<u>26,279</u>	<u>421,637</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**7. Governance costs**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Auditor's remuneration	8,160	-	8,160	7,440	-	7,440
	<u>8,160</u>	<u>-</u>	<u>8,160</u>	<u>7,440</u>	<u>-</u>	<u>7,440</u>

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

Current year	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Costs of generating funds	-	-	155	155
Provision of charitable activities	1,037,255	11,449	355,870	1,404,574
Activities expenditure	-	-	617,213	617,213
<b>Charitable activities</b>	<u>1,037,255</u>	<u>11,449</u>	<u>973,238</u>	<u>2,021,942</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>8,160</u>	<u>8,160</u>
	<u>1,037,255</u>	<u>11,449</u>	<u>981,398</u>	<u>2,030,102</u>

Prior year	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Costs of generating funds	-	-	28,744	28,744
Provision of charitable activities	1,021,268	25,854	434,595	1,481,717
Activities expenditure	-	-	567,004	567,004
<b>Charitable activities</b>	<u>1,021,268</u>	<u>25,854</u>	<u>1,030,343</u>	<u>2,077,465</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>7,440</u>	<u>7,440</u>
	<u>1,021,268</u>	<u>25,854</u>	<u>1,037,783</u>	<u>2,084,905</u>

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

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
- Owned by the charity	11,449	25,854
Auditor's remuneration – audit	8,160	7,440
Operating lease rentals	<u>57,087</u>	<u>57,087</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**10. Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £8,160 (2023: £7,440) and accountancy fees of £4,691 (2023: £4,102).

**11. Staff costs**

Staff costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	860,655	852,990
Social security costs	82,005	81,927
Other pension costs	94,595	86,351
	1,037,255	1,021,268

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

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
No of staff on payroll	34	31
	34	31
Average headcount expressed as a full-time equivalent:		
Outreach ministries	13	12
Administration	12	12
	25	24
In the band £60,001 - £70,000	2	2
	2	2

Key management personnel received remuneration of £280,207 (2023: £285,923).

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.

During the year, no Trustees received any remuneration (2023: £Nil).

During the year, no Trustees received any benefits in kind (2023: £Nil).

During the year, one Trustees received reimbursement of expenses of £72 (2023: £Nil).

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**12. Tangible fixed assets**

	Improvements to leasehold £	Other plant machinery £	Total £
<b>Cost</b>			
At 1st September 2023	60,019	231,673	291,692
Additions	-	3,869	3,869
Disposals	-	-	-
At 31st August 2024	<u>60,019</u>	<u>235,542</u>	<u>295,561</u>
<b>Depreciation</b>			
At 1st September 2023	60,019	180,434	240,453
Charge for the year	-	11,449	11,449
Eliminated on disposal	-	-	-
At 31st August 2024	<u>60,019</u>	<u>191,883</u>	<u>251,902</u>
<b>Net book value</b>			
At 31st August 2024	<u>-</u>	<u>43,659</u>	<u>43,659</u>
At 31st August 2023	<u>-</u>	<u>51,239</u>	<u>51,239</u>

**13. Stocks**

	2024 £	2023 £
Finished goods and goods for resale	<u>12,488</u>	<u>16,334</u>

**14. Debtors**

	2024 £	2023 £
Trade debtors	16,676	15,495
Income tax recoverable	23,937	21,049
Rent deposit	19,094	19,094
Prepayments and accrued income	37,265	31,432
Other debtors	660	5,096
	<u>97,632</u>	<u>92,166</u>

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

	2024 £	2023 £
Trade creditors	213,670	33,872
Other creditor	1,068	43,308
Other taxation and social security & pay	18,483	19,248
Accruals and deferred income	11,657	16,741
	<u>244,878</u>	<u>113,169</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**16. Statement of funds**

**Current year**

	<b>Balance at 1st September 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2024 £</b>
<b>Unrestricted funds</b>					
General funds – all funds	657,068	1,816,204	(1,740,365)	-	732,907
<b>Restricted funds</b>					
International	246,203	235,477	(220,446)	-	261,234
Kim um-Yong	-	10,000	(1,513)	-	8,487
Demographic Project	-	50,000	(45,393)	-	4,607
Sports Plus Bursary Fund	-	14,210	(14,210)	-	-
Impact Reporting Framework	7,934	-	(7,934)	-	-
Staff Support Fund	241	-	(241)	-	-
	<u>254,378</u>	<u>309,687</u>	<u>(289,737)</u>	<u>-</u>	<u>274,328</u>
<b>Total of funds</b>	<u><u>911,446</u></u>	<u><u>2,125,891</u></u>	<u><u>(2,030,102)</u></u>	<u><u>-</u></u>	<u><u>1,007,235</u></u>

**Prior year**

	<b>Balance at 1st September 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2023 £</b>
<b>Unrestricted funds</b>					
General funds – all funds	591,447	1,871,604	(1,805,983)	-	657,068
<b>Restricted funds</b>					
International	225,863	264,566	(244,226)	-	246,203
Kim um-Yong	-	5,000	(5,000)	-	-
Sports Plus Bursary Fund	-	9,831	(9,831)	-	-
Impact Reporting Framework	13,188	-	(5,254)	-	7,934
Staff Support Fund	14,852	-	(14,611)	-	241
	<u>253,903</u>	<u>279,397</u>	<u>(278,922)</u>	<u>-</u>	<u>254,378</u>
<b>Total of funds</b>	<u><u>845,350</u></u>	<u><u>2,151,001</u></u>	<u><u>(2,084,905)</u></u>	<u><u>-</u></u>	<u><u>911,446</u></u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

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

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

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 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2024 £</b>
General funds	657,068	1,816,204	(1,740,365)	-	732,907
Restricted funds	254,378	309,687	(289,737)	-	274,328
	<u>911,446</u>	<u>2,125,891</u>	<u>(2,030,102)</u>	<u>-</u>	<u>1,007,235</u>

**Summary of funds – prior year**

	<b>Balance at 1st September 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31st August 2023 £</b>
General funds	591,447	1,871,604	(1,805,983)	-	657,068
Restricted funds	253,903	279,397	(278,922)	-	254,378
	<u>845,350</u>	<u>2,151,001</u>	<u>(2,084,905)</u>	<u>-</u>	<u>911,446</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

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

**Current year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	43,659	-	43,659
Current assets	934,126	284,328	1,208,454
Creditors due within one year	(244,878)	-	(244,878)
	<u>732,907</u>	<u>284,328</u>	<u>1,007,235</u>

**Prior year**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	51,239	-	51,239
Current assets	718,998	254,378	973,376
Creditors due within one year	(113,169)	-	(113,169)
	<u>657,068</u>	<u>254,378</u>	<u>911,446</u>

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

	<b>2024 £</b>	<b>2023 £</b>
Net (expenditure)/income for the year (as per Statement of Financial Activities)	95,789	66,095
<b>Adjustment for:</b>		
Interest receivable	(20,014)	(13,864)
Depreciation charges	11,449	25,854
Decrease/(increase) in stocks	3,846	(10,294)
Decrease/(increase) in debtors	(5,466)	(17,096)
(Decrease)/increase in creditors	131,709	(84,607)
<b>Net cash provided by/(used in) operating activities</b>	<u>217,313</u>	<u>(33,912)</u>

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

	<b>2024 £</b>	<b>2023 £</b>
Treasury reserve	500,000	500,000
Cash in hand	598,334	364,876
<b>Total</b>	<u>1,098,334</u>	<u>864,876</u>

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

**Notes to the accounts (continued)**  
**for the year ended 31st August 2024**

**20. Operating lease commitments**

At 31st August 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts payable:</b>		
Within 1 year	55,267	55,267
Between 1 and 5 years	40,884	96,151
<b>Total</b>	<b>96,151</b>	<b>151,418</b>

**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 £55,552 (2023: £54,677).
- Donations totalling £21,687 (2023: £30,855) were received from other related parties.
- Donations received into CiS INC. amounting to £3,705 (2023: £nil).

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

		<b>Total funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>
		<b>2023</b>	<b>2023</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>				
Donations and legacies				
Other donations and legacies	<b>2</b>	1,528,454	258,920	1,787,374
Charitable activities	<b>3</b>	329,286	20,477	349,763
Investments	<b>4</b>	13,864	-	13,864
<b>Total income</b>		<b>1,871,604</b>	<b>279,397</b>	<b>2,151,001</b>
<b>Expenditure on:</b>				
Charitable activities	<b>5</b>	1,805,983	278,922	2,084,905
<b>Total expenditure</b>		<b>1,805,983</b>	<b>278,922</b>	<b>2,084,905</b>
<b>Net income/(expenditure)</b>		<b>65,621</b>	<b>475</b>	<b>66,096</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		591,447	253,903	845,350
<b>Total funds carried forward</b>		<b>657,068</b>	<b>254,378</b>	<b>911,446</b>

