Christian Safeguarding Services

Accounts

31 December 2025

Charity No. 1196236

Christian Safeguarding Services
Trustees' Report
For the period ended 31 December 2025

The trustees present their report with the financial statements of the charity for the period ended 31 December 2025.

Structure, Governance and Management
The charity is controlled by its governing document, a deed of trust and is registered under charity number is 1196236. The charity is also a charitable incorporated organisation under company registration number 13127090.

The Objectives of Christian Safeguarding Services
The objectives of Christian Safeguarding Services are, for the public benefit, to advance the Evangelical Christian faith in particular (but without limitation) by providing advice, assistance, training, support and services in the area of safeguarding, to Evangelical Christian churches and other Evangelical Christian charities, organisations, groups or individuals.

Results and Reserves
The charity reported a deficit of £4,830 for the year (2024:surplus of £19,034).

Last year's report reflected the development of Christian Safeguarding Services on its journey from being a small business into a national charity. It has been a difficult and challenging journey.

To test the viability of operating under a charity framework roughly half of the business has transferred to be managed by the charity, although the services continued to be provided on a consultancy basis by Phasic Ltd.

Last year's report said that before further business was transferred to the charity more work would be required to assure the trustees that there were reasonable grounds for assessing it as a going and viable concern.

In the last year the Board of Trustees undertook a strategic review, evaluating its strenghts and weakness, its organisational capacity, reputational strengths and weaknesses, the level of external support, and issues of governance and accountability.
It concluded that it was extremely unlikely that Christian Safeguarding Services would be able to upscale to operate as a viable national charity.

Therefore it was resolved that the process of transfer from Phasic be stopped and reversed, so that Christian Safeguarding Services would operate as a business within Phasic and the charity be wound up.

That process is now in place and charity will be wound up by the end of 2026.

Risk Review and Management
The trustees aim to ensure that any major risks facing the trust are identified and steps are taken where appropriate to mitigate them.

Principal address
Christian Safeguarding Services
55 Long Street
Belton
Loughborough
LE12 9TP

Christian Safeguarding Services
Trustees' Report
For the period ended 31 December 2025

Trustees
Susan Harrison
Colin James Berg
Mark Milson

Independent examiner
M I A Mussa FCCA
Premium Accountancy Limited
Chartered Certified Accountants
11 Main Street
Barkby
Leicester
LE7 3QG

Approved by order of the board of trustees on 24 September 2026

Colin James Berg

Christian Safeguarding Services
Independent Examiner's Report to the Trustees of Christian Safeguarding Services

I report on the accounts of Christian Safeguarding Services for the period ended 31 December 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner
The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

M I A Mussa FCCA
Premium Accountancy Limited
Chartered Certified Accountants
11 Main Street
Barkby
Leicester
LE7 3QG

Christian Safeguarding Services
Balance Sheet
as at 31 December 2025

		2025 £		2024 £
Current assets				
Debtors and prepayments	812		2,004	
Cash at bank and in hand	86,533		21,727	
	87,345		23,731	
Current liabilities				
Trade creditors	3,477		1,838	
Taxation and social security	1,798		1,659	
Other creditors and accruals	67,866		1,200	
	73,141		4,697	
Net current assets		14,204		19,034
Net assets		14,204		19,034
Represented by				
Accumulated funds				
Accumulated funds				
Balance at start of period		19,034		-
Net deficit		(4,830)		19,034
		14,204		19,034

These accounts were approved by the Trustees on 24 September 2026

Signed on behalf of the Board of Trustees

Colin James Berg
Trustee

Christian Safeguarding Services
Statement of Financial Activities
For the period ended 31 December 2025

	Notes	2025 £	2024 £
Incoming Resources	4		
Fee income from charitable services		119,392	34,549
Total		119,392	34,549
Outgoing Resources	4		
Direct Charitable Expenditure			
Costs of generating charitable income		106,456	9,866
General administrative expenses		9,003	851
Legal and professional costs		8,681	4,784
Other finance charges		82	14
		124,222	15,515
Net Incoming Resources		(4,830)	19,034

Christian Safeguarding Services
Notes to the Accounts
For the period ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statemets of the charity have been prepared in accordance with the charities SORP Accounting and Reporting by Charities: Statement of Recommended Practice.
The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of econmic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Funds comprise of unrestricted funds available for use towards the objectives of the charity.

2 STAFF COSTS
The average number of employees during the year was 0 (2024:0).
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3 TRUSTEES' REMUNERATION AND BENEFITS
Trustees received no remuneration or other benefits in the year.

Christian Safeguarding Services
Notes to the Accounts
For the period ended 31 December 2025

4 INCOME AND EXPENDITURE ANALYSIS

	2025	2024
	£	£
Fee income from charitable services		
Membership income	65,548	21,076
DBS fee income	52,886	13,148
Training income	61	86
Consultancy income	498	192
Advice line income	29	29
Administrative income	370	18
	119,392	34,549
Costs of generating charitable income		
Membership costs	1,504	961
DBS fees	38,280	8,733
Training costs	-	171
Consultancy costs	66,672	1
	106,456	9,866
General administrative expenses		
Marketing and exhibitions	890	605
Website costs	3,320	90
Computer and software expense	3,708	144
Telephone and internet	277	-
Travelling	583	12
Sundry expenses	208	-
Bad debts	17	
	9,003	851
Legal and professional costs		
Accountancy fees	8,538	2,922
Consultancy fees	143	1,862
	8,681	4,784
Other finance charges		
Bank charges	82	14
Total expenditure	124,222	15,515