THE CHRISTIAN INSTITUTE

England & Wales · Charity number 1004774

Details

Other names	CHRISTIAN INSTITUTE
Status	Registered
Legal form	Charitable company
Company number	02634440
Registered	1991-10-16
Register	View on the Charity Commission register

Contact

Address	The Christian Institute 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG
Phone	01912815664
Email	info@christian.org.uk
Website	http://www.christian.org.uk

Activities

Objects: 1.THE FURTHERANCE AND PROMOTION OF THE CHRISTIAN RELIGION IN THE UNITED KINGDOM.2.THE ADVANCEMENT OF EDUCATION.

Activities: To promote Christian influence in a secular world

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** UNITED KINGDOM
- Guernsey
- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,304,668	£3,708,174	£4,325,962	50
2023-12-31	£3,541,967	£3,200,168	£3,726,748	48
2022-12-31	£3,164,299	£3,212,105	£3,374,736	46
2021-12-31	£3,649,362	£3,159,553	£3,436,952	48
2020-12-31	£3,206,845	£2,983,926	£2,931,708	50

Trustees

Name	Role	Appointed
Kenneth John Nelson	Chair	2017-11-06
Michael Thomas Stanley Judge		2019-01-01
REV DR WILLIAM J U PHILIP		2010-09-23
REVEREND DAVID RONALD JAMES HOLLOWAY		1991-09-16
Rev George Robert Curry		1991-09-16
Rev JAMES HENRY AUFRERE LEGGETT		2010-09-23
Rev RUPERT BENTLEY TAYLOR		2010-09-23
Trevor Ernest JAMES		2012-04-05

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THE CHRISTIAN INSTITUTE

England & Wales - Charity number 1004774

Accounts

Charity registration number 1004774 (England and Wales)

Charity registration number SC039220 (Scotland)

Company registration number 02634440 (England and Wales)

THE CHRISTIAN INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE CHRISTIAN INSTITUTE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev R P Bentley-Taylor Rev G R Curry Rev D R J Holloway Mr T E James Mr M T S Judge Rev J H A Leggett Mr K J Nelson MBE Rev Dr W J U Philip Prof P A Robinson Rev Dr R D Turnbull
Key Management Personnel	Mr C Hart (Director, deceased 13 March 2024) Mr C Kelly (Director, appointed 5 August 2024) Mr S Calvert (Deputy Director) Mrs J Coulson (Head of Staffing and Supporter Development) Mr J Errington (Head of Operations) Mr D Greatorex (Head Of Policy and Research) Mr S Webster (In-house Solicitor)
Charity number (England and Wales)	1004774
Charity number (Scotland)	SC039220
Company number	02634440
Registered office	Wilberforce House 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Bankers	Bank of Scotland 33 Old Broad Street London United Kingdom EC2N 1HW

THE CHRISTIAN INSTITUTE

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THE CHRISTIAN INSTITUTE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Colin Hart, 1963 - 2024
On 13 March 2024, The Institute's chief executive, Colin Hart, was called home by the Lord to be with Him in glory. We give thanks to God for a servant-hearted man who devoted his life to The Institute in the service of his Lord and Saviour Jesus Christ. Colin wanted to equip believers to live out their faith publicly as well as privately. It was this sense of calling that led to the founding of The Institute, and over the last 35 years helped shape the UK's legal, political and cultural landscape. Colin was its first chief executive, a position he would hold until his death.

The trustees appointed Ciarán Kelly as the new director of the work of The Institute on 5 August 2024. Mr Kelly had fulfilled the role of acting chief executive in the interim. The appointment was made with the unanimous support of the trustees and followed a rigorous appointment and interview process.

John Burn OBE, 1938 - 2024
The Institute's founder and first Chairman, John Burn, also passed into glory in October 2024. He served as Chairman until 2021, and remained closely involved as a trustee, a member of the staff recruitment panel, and as a close friend and advisor to Colin Hart.

Objectives and activities
The principal activity of The Institute is the furtherance and promotion of the Christian Religion in the United Kingdom and elsewhere, and the advancement of education in accordance with the doctrines and principles set out in the Doctrinal Basis in the Articles of Association. Within this The Institute seeks to promote Christian influence in a secular world. It does so by disseminating Christian teaching relevant to current moral and ethical debates over marriage and the family, education, religious liberties, medical ethics, vice and the constitution. It seeks to inform and educate government, the media and the public at large about such teaching; and to encourage Christian men and women in their own witness by helping to equip them for it in whatever sphere God has placed them. The principal means it uses are its own publications, website, lectures and conferences providing theological, philosophical and practical arguments in support of the biblical worldview.

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers
The trustees continue to be grateful for the unstinting efforts of the volunteers who help the work of The Institute. Many have voluntarily given their time to speak at Institute meetings, given seminars to staff and helped in the organisation of The Institute's meetings around the UK. The hospitality of Christians and congregations around the UK is a great blessing to staff as they host meetings and help such events to run smoothly. There are also those who are willing to advise The Institute, giving to The Institute their professional knowledge and expertise. During 2024 volunteers continued to help with mailings at Wilberforce House, often at short notice.

Trustees do not receive any payment or benefits for their work as a trustee.

Achievements and performance

The main activities undertaken to further the charitable purposes of The Institute for the public benefit are described in this section.

The Institute continues to respond to the large number of individual enquiries which come in by telephone, post and email. During 2024, The Institute recorded almost 12,000 such enquiries. More complex questions are dealt with by staff qualified to explain Christian teaching across the range of areas The Institute covers.

Both the website and Annual Review, referred to below, include The Institute's doctrinal basis and beliefs on many contemporary issues.

The Institute's meetings enable it to encourage Christians across the country to be a positive Christian influence and to pray for the nation. Over the course of the year, staff spoke to more than 23,000 people at 427 events in-person and online. Every church meeting outlines biblical principles which underpin The Institute's work, and shows how those biblical principles should affect Christian involvement in today's society. During 2024, The Institute provided biblical teaching on a range of areas, including on the Bible's call to obey governing authorities, and the role of parents. Supporters were also encouraged to participate in the General Election.

Many supporters first learn about The Institute's work at one of its meetings.

Although audio recordings are rarely made of regular meetings in churches, many of The Institute's other meetings are recorded. The majority of these are available from The Institute's website in the form of free downloadable audio files. There were a total of 91,000 audio downloads from The Institute's website in 2024.

Every year The Institute holds a series of lectures given by guest speakers. In 2024, it was renamed 'The Colin Hart Lectures' in memory of our late Director, and the theme was Christian friendship. Mike Judge gave a biblical introduction and some examples of friendships from Scripture; Institute Chairman Revd Dr Richard Turnbull spoke about the 'Oxford Holy Club' and the 'Clapham Sect'; Kenneth Brownell's theme was the Haldane brothers; and David Campbell spoke about a group of young missionaries known as the Cambridge Seven.

During the year The Institute continued its programme of ongoing staff training, which reviews the ethical, social and legal issues taken up by The Institute over the years. Sessions were held both in-person and online by Social Policy Analyst Dr Sharon James. The Institute also continued its theological seminars for staff. In addition, Institute staff were addressed by visiting speakers on a range of topics.

Of The Institute's total mailing list of 63,000 people, around 5,500 are church leaders or representatives at a given church. The Institute's financial support comes from its mailing list, including from many of these churches and church leaders. Church leaders often say how much The Institute's briefings help them in their preaching and pastoral work. Hundreds of churches use The Institute's material in their prayer meetings and services. The Institute is also aware that thousands of individual Christians on The Institute's mailing list use the material in their own prayers. Many use the material to promote discussion about Christian teaching in their homes and communities.

The Institute is contacted almost every week by the media – local and national radio, TV and news outlets – usually to request a Christian view on an event, issue or argument upon which the media has chosen to report. In 2024 there were 113 opportunities. The Institute also responded to individual journalists' requests for information on ethical and moral issues.

As well as being clear about Christian belief, in any consideration of contemporary moral and ethical issues it is imperative that the facts are presented in a way which enables them to be easily understood. This means a large amount of staff time and resources is spent researching and writing about an issue from a Christian perspective in order to produce publications accessible to all. In addition, The Institute publishes research into issues of religious liberty which directly affect The Institute, its supporters and other religious charities.

The Institute's website continued to provide a valuable means of disseminating information about the application of the Christian faith to contemporary issues. During 2024 there were 8,800,000 visits to The Institute's website. The Institute's website stories are also posted on social media sites such as Facebook, where it has a combined following of more than 100,000. There were 2,300,000 views of over 500 Institute videos that were posted online in 2024. Also posted were video guides to voting in the General Election.

The Institute produced eight new publications in 2024, as well as four newsletters, its Annual Review and two Week of Prayer leaflets, to provide clear and accurate information on a range of issues from a Christian perspective. The publications were used by Christians, politicians, journalists and the general public.

Ahead of the General Election, The Institute published materials for supporters to help them engage with the democratic process. An Election Briefing was published for Great Britain, which provided factual information about the policies of the main political parties and key background information on recent legislation. A booklet for supporters in Northern Ireland was also published.

The Institute updated its leaflets for supporters on assisted suicide and conversion therapy. A new version of the assisted suicide leaflet for supporters in Scotland was also published.

Two new leaflets were produced by The Institute's Education team: one introducing the work and another designed to help parents engage with their child's school.

Throughout the year, The Institute's Education Department continued to equip Christians to be salt and light in the education system. The team gave tailored practical advice to 138 parents, teachers and school governors, helping them with a variety of queries, for example, relating to running Christian unions, collective worship, religious education and how issues of sexual ethics and gender can be dealt with in school.

UK

Prior to the General Election, The Institute produced videos, booklets and articles to help Christians engage in the democratic process.

During 2024, The Institute continued to raise awareness of the threat to gospel freedom that the proposed bans on 'conversion therapy' could pose. The Institute's Let Us Pray campaign also continued to grow. In February, Jason Coppel KC produced a legal opinion on Lloyd Russell-Moyle MP's Private Member's Bill. It said the Bill would cause a "serious intrusion" into the ordinary work of churches and interfere with "legitimate expression of gender critical views". In the same month, Aidan O'Neill KC published a legal opinion on the Scottish Government's proposed law, which he called "ill-thought out" and "fundamentally illiberal".

The Institute became concerned that the Conservative Government's plan to widen the definition of 'extremism' would harm Christian freedom. A briefing was sent to the Joint Committee on Human Rights to highlight concerns.

Ciarán Kelly and Sharon James continued their 'War of the Worldviews' tour with stops in Preston, Belfast, Leeds and Exeter. The presentation is a robust examination of the impact of Critical Theory on society and the church, and how Christians should respond.

Great Britain
Throughout the year, The Institute continued to liaise with other like-minded groups to coordinate opposition to attempts to change the law on assisted suicide. Supporters across the British Isles were kept fully informed of the latest developments, and encouraged to contact their elected representatives.

Following the General Election, The Institute wrote to Culture Secretary Lisa Nandy to urge her to tighten restrictions on gambling.

Wales
Staff spoke at 36 Institute meetings in Wales during 2024, attended by over 850 people.

In October, Institute supporters were asked to contact their MSs to urge them to vote against a pro-assisted suicide motion being debated by the Welsh Parliament. The motion was defeated.

The Institute challenged the Welsh Government over plans for a child-tracking database that risked undermining the role of parents.

Scotland
In Scotland, The Institute held 85 in-person and online meetings which were attended by over 5,900 people. This included a series of Let Us Pray meetings, covering the issue of 'conversion therapy'.

In February, more than 400 people attended a Let Us Pray conference in Glasgow.

Northern Ireland
During 2024 staff spoke at 103 meetings in Northern Ireland which were attended by over 4,400 people. This included a special meeting for younger people, considering the themes of identity and worldview. Staff also gave interviews to a range of Northern Ireland media outlets, and The Institute called on Northern Ireland's Department for Communities to introduce better regulation of the gambling industry.

Republic of Ireland
The Institute continued holding public meetings in the Republic of Ireland and exploring the development of the work there.

In August, An Institiúid Chríostaí (also known as The Christian Institute Ireland) was incorporated in Ireland as a Company Limited by Guarantee. An application for charitable status is being considered by the Charities Regulator.

Legal Defence Fund
The Institute's Legal Defence Fund is a restricted fund. It is used to finance the cost of legal actions and their associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith; or other cases where a precedent could be set affecting Christian believers. During 2024 it was used, among other cases, to:

- Support a Christian parent to pursue a complaint to the Department for Education, with a threat of judicial review. The complaint asked the Department to investigate the use by her children's school of materials promoting gender ideology, in breach of rules prohibiting political indoctrination in schools. The investigation concluded with the school confirming that it had "recently" updated its curriculum and that it would not teach any lesson on gender identity in the future.
- Advise a number of street preachers and street preaching groups on the best way to approach local councils in light of apparent restrictions on Gospel preaching. We also hosted a training morning for street preachers to help them better understand their rights and responsibilities.

- Develop a new 'Charter' for street preachers in relation to their rights and responsibilities.
- Assist churches, Christian charities and individuals to avoid legal disputes whilst remaining true to their Christian convictions. This included:
    - helping a number of Christian event or retreat venues and churches to adopt policies lawfully restricting accommodation or facilities, where appropriate, on the basis of biological sex, and/or helping them deal with challenges that had arisen;
    - helping a number of Christians who sought advice on running their businesses in accordance with Christian principles whilst operating within equality law;
    - helping Christian employees facing pressures in the workplace because of a conflict between their faith and some aspect of their job (e.g. because of an unbalanced approach to EDI and a resulting impact on freedom of expression).

Fundraising disclosures

The year-on-year fundraising activities of The Institute have been minimal. The Institute does not:

- contact its supporters by telephone in order to solicit donations;
- sell, or in any way, share details of its own supporters with third parties;
- reveal the details of any donation unless required to do so by a lawful authority;
- use third parties, such as telephone call centres, to contact potential donors on The Institute's behalf;
- retain the services of a professional fundraiser or consultant;
- apply for lottery funding.

None of the staff have a fundraising brief. In general, fundraising events are not held. The Institute's mailing list is free of charge to join. All of The Institute's postal and electronic mailings (in common with most of the meetings) have as their primary aim the furtherance of the charitable objects by disseminating in-house literature and encouraging the recipients to pray about and/or take action on a particular issue. Many postal mailings do contain a reply slip inviting the recipient to make a donation and email communications include an opportunity to make a donation via The Institute's website. However, the trustees believe the cost of isolating the expenditure attributable to this would be greater than the expenditure itself.

Financial review

The work of The Institute is financed almost entirely by gift income. It receives no public funding. The gift income in the year under review, including gifts to the restricted funds, was £4,259,699 against £3,500,843 for the previous year.

At the end of 2024 the liquid resources available for the general work of The Institute stood at £1,039,436. The trustees wish to record their thanks to all The Institute's supporters for their prayers, advice, words of encouragement, and not least the generosity of their giving. The trustees are particularly encouraged by the continuing growth in committed and regular giving. This is a great help in planning and budgeting.

The Institute's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The Institute has a strong positive cash position and is forecasting that this will continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on The Institute's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Policy on reserves

The trustees have examined the requirement for reserves in the light of the main risks to The Institute. The trustees adopted the policy of holding in reserve unrestricted funds, not committed or invested in tangible fixed assets, equivalent to three months' expenditure. The emphasis is on affording a measure of protection against a sudden and unpredicted fall in income or an unpredicted demand on expenditure. This policy is kept under review by the trustees.

Investments
The trustees have considered the need to safeguard and invest the cash resources of the Charity, and that the Executive Committee have sufficient expertise to make investment decisions. A Fixed Asset Investment is in place with the COIF Charities Investment Fund.

Further to this Fixed Asset Investment, cash resources are placed with a range of financial institutions with AAA rating or similar to provide a return on funds without placing undue reliance on any one institution.

Risk management
The trustees have identified the major risks to which they believe The Institute is exposed. Where appropriate, systems or procedures have been established to minimise those risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements covering staff, volunteers, and visitors to The Institute's premises. The trustees believe that corruption, bribery and unfair actions as well as being contrary to Christian beliefs also hamper development and impede progress. The trustees insist on integrity in all aspects of The Institute's activities and expect the same from all those who work with The Institute.

Plans for future periods
Under God, The Institute shall continue the work of promoting Christian influence in a secular world, and, by means of publications, website, lectures and conferences, provide theological, philosophical and practical arguments in support of the biblical worldview.

Structure, governance and management
The charity is a company limited by guarantee and is governed by its Articles of Association. It was incorporated on 1 August 1991 and registered with the Charity Commission in England on 16 October 1991. It was entered on the Scottish Charity Register on 29 January 2008. The members of The Institute have no shareholdings but in the event of a winding up each has undertaken to contribute to the payment of liabilities such an amount as may be required not exceeding a total of £1. The number of guarantees as at 31 December 2024 totalled 13. The members of The Institute include current trustees and former trustees.

The charity is governed by its Council of Management which meets at least three times a year to set strategy and oversee governance. The chief executive has operational responsibility.

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

Mr R L Badams	(Resigned 8 August 2025)
Rev R P Bentley-Taylor	
Rev G R Curry	
Rev D R J Holloway	
Mr T E James	
Mr M T S Judge	
Rev J H A Leggett	
Mr K J Nelson MBE	
Rev Dr W J U Philip	
Prof P A Robinson	
Rev Dr R D Turnbull	
Mr J Burn OBE	(Deceased 25 October 2024)

Recruitment and appointment of The Council of Management
Other than in these paragraphs Council Members are referred to as trustees. They are appointed by the company in general meeting. They must be members of the company and will therefore have affirmed agreement to the Doctrinal Basis of The Institute. Thereafter, the aim is to have a mix of experience and skills.

Each year one-third of Council Members retire by rotation and those retiring are eligible for re-election.

The Council has appointed an Executive Committee comprising three members of The Council whose meetings are normally attended by the chief executive. This committee operates under specific terms of reference which delegate certain functions to it from The Council and reports its decisions fully and promptly to The Council. The Executive meets at least three times a year.

Induction and training of trustees
New trustees are recruited from individuals who are known to support the work of The Institute. New trustees are given an induction briefing which includes:

- The obligations of trustees including the latest guidance from the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.
- The Articles of Association, and any operational documents adopted by the trustees.
- The latest trustees' report and financial statements, and information on the current financial position of the Institute.
- Future plans and objectives.
- Minutes of the trustees' meetings for the twelve months preceding appointment.

New trustees with little previous experience of trusteeship are strongly encouraged to attend a course or seminar dealing with the role and responsibilities of a trustee. They, along with all trustees, are also required to complete 'Declaration of Interests' and 'Fit and Proper Person' forms. All trustees take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

Pay Policy for Key Management Personnel
The trustees consider that they, together with the individuals listed in Note 25, comprise the Key Management Personnel (KMP) of The Institute in charge of directing and controlling the charity, and running and operating the activities on a day-to-day basis.

The pay of the KMP is reviewed annually. No trustee receives remuneration for work as a trustee. For KMP who are employees the trustees benchmark against inflation and against the pay levels of individuals in other sectors with similar roles and responsibilities. Pay levels are then set using this information together with budget and forecast information, ensuring that The Institute can afford any proposed increases. The trustees then agree any uplift to remuneration.

Statement of trustees' responsibilities

The trustees, who are also the directors of The Christian Institute for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

R D Turnbull

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Rev Dr R D Turnbull

Trustee

Date: 11/9/2025

THE CHRISTIAN INSTITUTE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF THE CHRISTIAN INSTITUTE

Opinion

We have audited the financial statements of The Christian Institute (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 31 December 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF THE CHRISTIAN INSTITUTE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- 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 bias and 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 indicators of potential bias.

Because of the field in which the charity operates, we identified the following areas as those most likely to have a material impact on the financial statements; health and safety and compliance with both the UK Companies Act and UK Charities Act.

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 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.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Brown

Simon Brown BA ACA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

16925

Chartered Accountants
Statutory Auditor

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

THE CHRISTIAN INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	**3**	3,947,691	312,008	4,259,699	3,500,843
Investments	**4**	34,935	8,141	43,076	28,077
Other income	**5**	1,893	-	1,893	13,047
Total income		3,984,519	320,149	4,304,668	3,541,967
Expenditure on:					
Raising funds	**6**	44,931	5,669	50,600	51,594
Charitable activities	**7**	3,547,715	108,174	3,655,889	3,146,994
Other	**8**	1,685	-	1,685	1,580
Total expenditure		3,594,331	113,843	3,708,174	3,200,168
Net gains/(losses) on investments	**13**	2,720	-	2,720	10,213
Net movement in funds		392,908	206,306	599,214	352,012
Fund balances at 1 January 2024		3,368,481	358,267	3,726,748	3,374,736
Fund balances at 31 December 2024		3,761,389	564,573	4,325,962	3,726,748

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

All income and expenditure derive from continuing activities.

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

THE CHRISTIAN INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	**3**	3,211,663	289,180	3,500,843
Investments	**4**	23,816	4,261	28,077
Other income	**5**	3,647	9,400	13,047
Total income		3,239,126	302,841	3,541,967
Expenditure on:				
Raising funds	**6**	47,003	4,591	51,594
Charitable activities	**7**	3,099,833	47,161	3,146,994
Other	**8**	1,580	-	1,580
Total expenditure		3,148,416	51,752	3,200,168
Net gains/(losses) on investments	**13**	10,213	-	10,213
Net movement in funds		100,923	251,089	352,012
Fund balances at 1 January 2023		3,267,558	107,178	3,374,736
Fund balances at 31 December 2023		3,368,481	358,267	3,726,748

THE CHRISTIAN INSTITUTE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**15**		1,594,573		1,577,893
Investments	**16**		123,095		120,375
			1,717,668		1,698,268
Current assets					
Stocks	**17**	3,730		4,214	
Debtors	**18**	473,217		281,668	
Cash at bank and in hand		2,325,293		1,958,979	
		2,802,240		2,244,861	
Creditors: amounts falling due within one year	**19**	(193,946)		(216,381)	
Net current assets			2,608,294		2,028,480
Total assets less current liabilities			4,325,962		3,726,748
Income funds					
Restricted funds	**21**		564,573		358,267
Unrestricted funds					
Designated funds	**22**	1,004,285		501,178	
General unrestricted funds		2,757,104		2,867,303	
			3,761,389		3,368,481
			4,325,962		3,726,748

The financial statements were approved by the Trustees on 11/9/2025

Mr T E James
Trustee

Company registration number 02634440

THE CHRISTIAN INSTITUTE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	**26**		428,388		76,723
Investing activities					
Purchase of tangible fixed assets		(105,150)		(42,880)	
Investment income received		43,076		28,077	
Net cash used in investing activities			(62,074)		(14,803)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			366,314		61,920
Cash and cash equivalents at beginning of year			1,958,979		1,897,059
Cash and cash equivalents at end of year			2,325,293		1,958,979

1 Accounting policies

Charity information

The charity is a private company limited by guarantee, registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. It is also a registered charity in England and Wales, and in Scotland.

The address of its registered office is: Wilberforce House, 4 Park Road, Gosforth Business Park, Newcastle upon Tyne, NE12 8DG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include listed investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity has a strong positive cash position and is forecasting for this to continue to be the case.The Trustees have stress tested their forecasts, taking into account various scenarios and remain confident that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income.

Donations

Donations are recognised when the charity has been notified in writing of the amount and settlement is foreseeable. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

1 Accounting policies **(Continued)**

Legacies
Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/ executor for the estate has communicated in writing the amount and settlement is foreseeable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income
Investment income consists of bank interest and returns from investments held. Bank interest is recognised on a received basis.

Other income
Other income relates to the sale of teaching materials related to the work of The Institute, such as theological books and CDs. It is recognised on receipt of the money from the sale. Other income also records income received from insurance claims made and refunded legal costs during the year.

1.5 Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds
Expenditure on raising funds includes the costs of all fundraising activities including charges made by third parties for the processing of donations on The Institute's behalf and the charges made by financial institutions for processing deposits.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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

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

Freehold land and buildings	2% Straight Line
Fixtures and fittings	25% to 40% Reducing Balance

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

1 Accounting policies **(Continued)**

1.7 Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1.8 Impairment of fixed assets

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

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.10 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1 Accounting policies **(Continued)**

1.13 Retirement benefits

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

1.14 Leases
Rentals payable under operating leases, including any lease incentives received, are charged as an expense to the period to which they relate.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Legacies
The charity includes (in its debtors) amounts due from legacies, where these have been notified prior to the year end. These are based on best information received prior to completion of the amounts and are only estimates made by solicitors which are subject to change.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	3,093,825	313,341	3,407,166	2,806,473	241,180	3,047,653
Legacies receivable	789,366	(1,333)	788,033	340,690	48,000	388,690
Grants, including capital grants	64,500	-	64,500	64,500	-	64,500
	3,947,691	312,008	4,259,699	3,211,663	289,180	3,500,843

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Interest receivable	34,935	8,141	43,076	23,816	4,261	28,077

5 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Sale of books and CDs	1,893	3,647	-	3,647
Refunded legal costs	-	-	9,400	9,400
	1,893	3,647	9,400	13,047

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fundraising						
Office - Printing, postage and stationery	28,957	-	28,957	32,751	-	32,751
Bank and financial charges	15,614	5,669	21,283	14,252	4,591	18,843
Staff costs	360	-	360	-	-	-
Fundraising	44,931	5,669	50,600	47,003	4,591	51,594
	44,931	5,669	50,600	47,003	4,591	51,594

7 Charitable activities

	Christian Institute 2024 £	Christian Institute 2023 £
Staff costs	2,019,061	1,867,610
Depreciation and impairment	86,648	63,751
Property costs	169,666	165,922
Conference and meeting costs	23,340	31,935
Office - printing, postage and stationery costs	639,458	455,729
Office - equipment costs	129,325	129,607
Reference materials	84,280	86,159
Travel	216,243	190,734
Professional fees	250,086	124,981
Bank and financial charges	3,369	4,809
Loss on disposal fixed assets	1,822	-
General costs	2,955	2,000
	3,626,253	3,123,237
Share of governance costs (see note 9)	29,636	23,757
	3,655,889	3,146,994
Analysis by fund		
Unrestricted funds	3,547,715	3,099,833
Restricted funds	108,174	47,161
	3,655,889	3,146,994

8 Other

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Purchase cost of books and CDs	1,685	1,580
	1,685	1,580

9 Support costs

	Governance costs	2024	2023
	£	£	£
Staff costs	2,606	2,606	2,510
Audit fees	10,800	10,800	8,000
Accountancy	2,400	2,400	4,000
Other governance costs	13,830	13,830	9,247
	29,636	29,636	23,757
Analysed between			
Charitable activities	29,636	29,636	23,757

The charitable company allocates costs directly to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken during the year. Timesheet data forms the basis for apportionment of these remaining support costs.

Governance costs includes payments to the auditors of £10,800 (2023: £8,000) for audit fees and £2,400 (2023: £4,000) for non-audit fees.

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024	2023
	£	£
Audit of the charity's annual accounts	10,800	8,000
Non-audit services		
All other non-audit services	2,400	4,000

11 Trustees

None of the trustees or persons connected with them received any remuneration or benefits in the year for work as a trustee (2023: Nil). Directly incurred expenses of the trustees borne by the charity or paid to or on behalf of the trustees totalled £18,808 (2023: £11,863) in respect of travel and Council meeting expenses for all trustees. All claims for expenses are subject to the charity's normal internal control procedures.

12 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
50	48

12 Employees

(Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	1,608,672	1,487,454
Social security costs	160,678	148,410
Other pension costs	252,677	234,256
	2,022,027	1,870,120

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,001 - £70,000	4	2
£80,001 - £90,000	1	1

13 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	2,720	10,213

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	2,134,072	333,185	2,467,257
Additions	-	105,150	105,150
Disposals	-	(65,750)	(65,750)
At 31 December 2024	2,134,072	372,585	2,506,657
Depreciation and impairment			
At 1 January 2024	611,473	277,891	889,364
Depreciation charged in the year	42,681	43,549	86,230
Impairment losses	-	418	418
Eliminated in respect of disposals	-	(63,928)	(63,928)
At 31 December 2024	654,154	257,930	912,084
Carrying amount			
At 31 December 2024	1,479,918	114,655	1,594,573
At 31 December 2023	1,522,599	55,294	1,577,893

16 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2024	120,375
Valuation changes	2,720
At 31 December 2024	123,095
Carrying amount	
At 31 December 2024	123,095
At 31 December 2023	120,375

The investment relates to a COIF Charities Investment Fund. The historical cost of the investment is £105,000.

17 Stocks

	2024	2023
	£	£
Resources, including books and CD's	3,730	4,214

18 Debtors

Amounts falling due within one year:	2024 £	2023 £
Gift aid tax refunds	21,959	21,436
Other debtors	9,579	12,185
Legacies	441,679	248,047
	473,217	281,668

19 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	90,260	82,044
Other creditors	71,441	65,837
Accruals	32,245	68,500
	193,946	216,381

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £252,677 (2023 - £234,256).

21 Restricted funds

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

		Movement in funds			Movement in funds		
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Legal Defence Fund	107,178	299,634	(48,720)	358,092	298,395	(91,914)	564,573
Growth Fund	-	1,301	(1,126)	175	1,244	(1,419)	-
Other Restricted Funds	-	1,906	(1,906)	-	20,510	(20,510)	-
	107,178	302,841	(51,752)	358,267	320,149	(113,843)	564,573

The specific purposes for which the restricted funds are to be applied are as follows:

The Legal Defence Fund is used to finance the cost of legal actions and the associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith.

The Other Restricted Funds are used to capture and monitor any other restricted income over the period and ensure the expenditure fits the purpose of the donation.

The Growth Fund is to support the growth of The Institute's work including developing three centres of excellence, for legal work, media work and supporting Christians.

22 Designated funds

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

	Movement in funds						Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£	£	£
Legacy Fund	338,456	106,690	-	-	-	445,146	547,699	-	-	-	992,845
Growth Fund	7,489	-	(3,769)	-	-	3,720	-	(3,720)	-	-	-
Republic of Ireland Fund	29,846	-	(27,534)	50,000	-	52,312	4,532	(45,404)	-	-	11,440
	375,791	106,690	(31,303)	50,000	-	501,178	552,231	(49,124)	-	-	1,004,285

The specific purposes for which the designated funds are to be applied are as follows:

The Legacy Fund provides a measure of stability against the fluctuation in this source of income. When legacy income exceeds expected levels set in the budget approved by the trustees for the year, the excess is placed in the fund. Such funds are then released at the discretion of the Executive Committee.

The Growth Fund is used to support the growth of The Institute's work, including the development of three centres of excellence, for legal work, media work and supporting Christians. During 2024, the Trustees agreed a further designation of £nil towards this fund.

The Republic of Ireland Fund was established to explore work in the Republic of Ireland. During 2024, the trustees agreed a further designation of £4,532 towards this work and spent £45,404.

22 Designated funds

(Continued)

Unrestricted General Funds
Within Unrestricted General Funds are the following funds:

The Unrestricted Operating Fund represents the cash resources freely available to further the general aims and objectives of the charity.

The Unrestricted Fixed Asset Fund represents the fixed assets, such as land and buildings, purchased for the use in furthering the general aims and objectives of the charity. The value of the fund at 31 December 2024 is represented by the net book value of The Institue's fixed assets at that date.

The Unrestricted Investment Fund represents the book value of the fixed asset investment held.

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Other recognised gains / (losses)	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Other recognised gains / (losses)	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£	£	£
Unrestricted operating fund	1,182,841	3,132,436	(3,053,362)	(92,880)	-	1,169,035	3,432,288	(3,456,737)	(105,150)	-	1,039,436
Unrestricted fixed asset fund	1,598,764	-	(63,751)	42,880	-	1,577,893	-	(88,470)	105,150	-	1,594,573
Unrestricted fixed asset investment fund	110,162	-	-	-	10,213	120,375	-	-	-	2,720	123,095
Total general unrestricted funds	2,891,767	3,132,436	(3,117,113)	(50,000)	10,213	2,867,303	3,432,288	(3,545,207)	-	2,720	2,757,104

23 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	1,594,573	-	1,594,573	1,577,893	-	1,577,893
Investments	123,095	-	123,095	120,375	-	120,375
Current assets/(liabilities)	1,137,847	564,573	2,608,294	1,169,035	358,267	2,028,480
	2,855,515	564,573	4,325,962	2,867,303	358,267	3,726,748

24 Operating lease commitments

	2024	2023
	£	£
Within one year	115,059	59,915
Between two and five years	90,836	93,954
In over five years	-	31,543
	205,895	185,412

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	510,992	501,357

The key management personnel (KMP) of the charity comprise the trustees and the following six staff; Mr C Hart (up to 13 March 2024), Mr C Kelly, Mr S Calvert, Mr J Errington, Mr D Greatorex, Mr S Webster and Mrs J Coulson (from 1 August 2024). The total employee benefits accruing to the KMP include pension and social security costs.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Coalition for Marriage Limited

Coalition for Marriage Ltd (company number 07880604) is an umbrella group of individuals and organisations in the UK that support traditional marriage. Mr C Hart, The Institute's Chief Executive until 13 March 2024, was an unpaid Director of Coalition for Marriage Ltd. Mr R Badams was a Trustee of The Institute and an unpaid Director of Coalition for Marriage Ltd until 8 August 2025. Mr D Greatorex, an employee of the Institute and one of its Key Management Personnel, was appointed as an unpaid Director of Coalition for Marriage Ltd on 26 May 2025. Expenses incurred by The Institute on behalf of Coalition for Marriage Ltd and reimbursed were £5,806 (2023: £6,833). The balance owed by Coalition for Marriage Ltd at 31 December 2024 amounted to £394 (2023: £242).

25 Related party transactions **(Continued)**

The Bible Teaching Trust
The Bible Teaching Trust (charity number 1156102) provides teaching and training to Christian organisations and individuals. Rev Rupert Bentley-Taylor, who is not a trustee of the Bible Teaching Trust, provides teaching services on behalf of the Trust. The Institute paid the Trust £1,129 (2023: £3,584) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £168 (2023: £500) were reimbursed.

Richard Turnbull
Richard Turnbull, Trustee of The Institute, provides teaching and training to The Institute. The Institute paid £3,600 (2023: £3,900) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £3,253 (2023: £1,741) were reimbursed.

Scotland for Marriage Limited
Scotland for Marriage Ltd (company number SC411348) is a campaign to support marriage as the union of one man and one woman in Scotland. Mr C Hart was an unpaid Director of Scotland for Marriage Ltd until 13 March 2024. Mr C Kelly, The Institute's Chief Executive was an unpaid Director of Scotland for Marriage Ltd from 14 March 2024. During the year a contribution was made by The Institute to Scotland for Marriage Limited of £1,950 (2023: £2,050).

26 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	599,214	352,012
Adjustments for:		
Investment income recognised in statement of financial activities	(43,076)	(28,077)
Loss on disposal of tangible fixed assets	1,822	-
Fair value gains and losses on investments	(2,720)	(10,213)
Depreciation and impairment of tangible fixed assets	86,648	63,751
Movements in working capital:		
Decrease in stocks	484	13
(Increase) in debtors	(191,549)	(114,391)
(Decrease) in creditors	(22,435)	(186,372)
Cash generated from operations	428,388	76,723

THE CHRISTIAN INSTITUTE

England & Wales - Charity number 1004774

Accounts

Company registration number: 02634440

Charity registration number: 1004774

Scottish Charity registration number: SC039220

THE CHRISTIAN INSTITUTE

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

The Christian Institute

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The Christian Institute

Reference and Administrative Details

Trustees	Rev Dr R D Turnbull Mr R L Badams Rev R P Bentley-Taylor Mr J Burn OBE Rev G R Curry Rev D R J Holloway Mr T E James Mr M T S Judge Rev J H A Leggett Mr K J Nelson MBE Rev Dr W J U Philip Prof P Robinson
Key Management Personnel	Mr C Hart (Director, deceased 13 March 2024) Mr S Calvert (Deputy Director) Mr C Kelly (Deputy Director) Mr J Errington (Head of Operations) Mr D Greatorex (Head of Research) Mr S Webster (In-house Solicitor)
Registered Office	Wilberforce House 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG The charity is incorporated in England and Wales.
Company Registration Number	02634440
Charity Registration Number	1004774
Scottish Charity registration number	SC039220
Bankers	Bank of Scotland London 33 Old Broad Street London EC2N 1HZ
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Christian Institute

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

Colin Hart, 1963 - 2024

On 13 March 2024, The Institute's chief executive, Colin Hart, was called home by the Lord to be with Him in glory. We give thanks to God for a servant-hearted man who devoted his life to The Institute in the service of his Lord and Saviour Jesus Christ. Colin wanted to equip believers to live out their faith publicly as well as privately. It was this sense of calling that led to the founding of The Institute, and over the last 35 years helped shape the UK's legal, political and cultural landscape. Colin was its first chief executive, a position he would hold until his death.

The trustees are acting to appoint a new chief executive of the work of The Institute. In the interim, the work of The Institute continues, led by Ciarán Kelly, Deputy Director, as acting chief executive.

Structure, governance and management

Company and Charity Status

The Christian Institute ("The Institute") is a company limited by guarantee and is governed by its Articles of Association. It was incorporated on 1 August 1991 and registered with the Charity Commission in England on 16 October 1991. It was entered on the Scottish Charity Register on 29 January 2008. The members of The Institute have no shareholdings but in the event of a winding up each has undertaken to contribute to the payment of liabilities such an amount as may be required not exceeding a total of £1. The number of guarantees as at 31 December 2023 totalled 14. The members of The Institute include current trustees and former trustees.

Governance

The charity is governed by its Council of Management which meets at least three times a year to set strategy and oversee governance. The chief executive has operational responsibility.

Recruitment and appointment of the Council of Management

Other than in these paragraphs Council Members are referred to as trustees. They are appointed by the company in general meeting. They must be members of the company and will therefore have affirmed agreement to the Doctrinal Basis of The Institute. Thereafter, the aim is to have a mix of experience and skills.

Each year one-third of Council Members retire by rotation and those retiring are eligible for re-election.

The Council has appointed an Executive Committee comprising three members of The Council whose meetings are normally attended by the chief executive. This committee operates under specific terms of reference which delegate certain functions to it from The Council and reports its decisions fully and promptly to The Council. The Executive meets at least three times a year.

Induction and training of trustees

New trustees are recruited from individuals who are known to support the work of The Institute. New trustees are given an induction briefing which includes:

- The obligations of trustees including the latest guidance from the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.
- The Articles of Association, and any operational documents adopted by the trustees.

The Christian Institute

Trustees Report

- The latest trustees' report and financial statements, and information on the current financial position of The Institute.
- Future plans and objectives.
- Minutes of the trustees' meetings for the twelve months preceding appointment.

New trustees with little previous experience of trusteeship are strongly encouraged to attend a course or seminar dealing with the role and responsibilities of a trustee. They, along with all trustees, are also required to complete 'Declaration of Interests' and 'Fit and Proper Person' forms. All trustees take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

Risk Management

The trustees have identified the major risks to which they believe The Institute is exposed. Where appropriate, systems or procedures have been established to minimise those risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements covering staff, volunteers, and visitors to The Institute's premises. The trustees believe that corruption, bribery and unfair actions as well as being contrary to Christian beliefs also hamper development and impede progress. The trustees insist on integrity in all aspects of The Institute's activities and expect the same from all those who work with The Institute.

Objectives and activities

The principal activity of The Institute is the furtherance and promotion of the Christian Religion in the United Kingdom and elsewhere, and the advancement of education in accordance with the doctrines and principles set out in the Doctrinal Basis in the Articles of Association. Within this The Institute seeks to promote Christian influence in a secular world. It does so by disseminating Christian teaching relevant to current moral and ethical debates over marriage and the family, education, religious liberties, medical ethics, public morality and the constitution. It seeks to inform and educate government, the media and the public at large about such teaching; and to encourage Christian men and women in their own witness by helping to equip them for it in whatever sphere God has placed them. The principal means it uses are its own publications, website, lectures and conferences providing theological, philosophical and practical arguments in support of the biblical worldview.

Public benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The main activities undertaken to further the charitable purposes of The Institute for the public benefit are described in this section.

The Institute continues to respond to the large number of individual enquiries which come in by telephone, post and email. During 2023 The Institute recorded almost 17,000 such enquiries. More complex questions are dealt with by staff qualified to explain Christian teaching across the range of areas The Institute covers.

Both the website and Annual Review, referred to below, include The Institute's doctrinal basis and beliefs on many contemporary issues.

The Christian Institute

Trustees Report

The Institute's meetings enable it to encourage Christians across the country to be a positive Christian influence and to pray for the nation. Over the course of the year, staff spoke to more than 20,500 people at 402 events in-person and online. Every church meeting outlines biblical principles which underpin The Institute's work, and shows how those biblical principles should affect Christian involvement in today's society. During 2023, The Institute provided biblical teaching on a range of areas, including on Christ's command to love our neighbour and the value of every human being. Many supporters first learn about The Institute's work at one of its meetings.

Although audio recordings are rarely made of regular meetings in churches, many of The Institute's other meetings are recorded. The majority of these are available from The Institute's website in the form of free downloadable audio files. There were a total of 131,000 audio downloads from The Institute's website in 2023.

Every year The Institute holds an 'Autumn Lectures' series given by guest speakers. The theme of the five lectures for 2023 continued from the previous year – 'Solid Foundations'. Revd Rupert Bentley-Taylor spoke about Christian maturity; Institute Chairman Revd Dr Richard Turnbull gave a talk about the Bible's call to do good works; Dr Calum MacKellar's theme was mankind being made in the image of God; Revd Dan Peters spoke about the doctrine of the Holy Trinity; and Revd Dr William Philip gave a talk on following 'the whole counsel of God'.

During the year The Institute continued its programme of ongoing staff training, which reviews the ethical, social and legal issues taken up by The Institute over the years. Sessions were held both in-person and online by Social Policy Analyst Dr Sharon James. The Institute also continued its theological seminars for staff. In addition, Institute staff were addressed by visiting speakers on a range of topics.

Of The Institute's total mailing list of 62,200 people, more than 5,400 are church leaders or representatives at a given church. The Institute's financial support comes from its mailing list, including from many of these churches and church leaders. Church leaders often say how much The Institute's briefings help them in their preaching and pastoral work. Hundreds of churches use The Institute's material in their prayer meetings and services. The Institute is also aware that thousands of individual Christians on The Institute's mailing list use the material in their own prayers. Many use the material to promote discussion about Christian teaching in their homes and communities.

The Institute is contacted almost every week by the media – local and national radio, TV and news outlets – usually to request a Christian view on an event, issue or argument upon which the media has chosen to report. In 2023 there were 106 opportunities. The Institute also responded to individual journalists' requests for information on ethical and moral issues.

As well as being clear about Christian belief, in any consideration of contemporary moral and ethical issues it is imperative that the facts are presented in a way which enables them to be easily understood. This means a large amount of staff time and resources is spent researching and writing about an issue from a Christian perspective in order to produce publications accessible to all. In addition, The Institute publishes research into issues of religious liberty which directly affect The Institute, its supporters and other religious charities.

The Institute's website continued to provide a valuable means of disseminating information about the application of the Christian faith to contemporary issues. During 2023 there were 5,400,000 visits to The Institute's website. The Institute's website stories are also posted on social media sites such as Facebook and X, where it has a combined following of 94,000. There were 5,500,000 views of 400 Institute videos that were posted online in 2023. Also posted was a four-part discussion of critical theory, featuring our Social Policy Analyst, and an "In Conversation With..." interview with Miriam Cates MP.

Trustees Report

The Institute produced ten new publications in 2023, as well as four newsletters, its Annual Review and two Week of Prayer leaflets, to provide clear and accurate information on a range of issues from a Christian perspective. The publications were used by Christians, politicians, journalists and the general public.

The Institute published a summary booklet of the 'conversion therapy' law in Victoria, Australia, as well as producing a leaflet on the Scottish Government's plans for its own law.

The Institute's expansion of its work in the Republic of Ireland necessitated new leaflets on the issues of conversion therapy, hate crime, euthanasia and abortion.

Dr Sharon James produced a booklet responding to Critical Theory, and this was turned into a shorter leaflet. Institute Trustee Rupert Bentley-Taylor wrote a booklet on the Fourth Commandment, and Institute Chairman Revd Dr Richard Turnbull wrote a booklet on the Christian origins of Humanism.

Throughout the year The Institute's Education Department continued to equip Christians to be salt and light in the education system. This included holding a series of public meetings in England to help supporters think through education issues from a Christian perspective. The team also gave tailored practical advice to over 210 parents, teachers and school governors, helping them address practical implications raised by the Equality Act, sex education, Religious Education and how issues of sexual ethics and gender can be dealt with in school.

UK

During 2023 The Institute continued to raise awareness of the threat to gospel freedom that the proposed bans on 'conversion therapy' could pose. The Institute's Let Us Pray campaign also continued to grow. In December, Jason Coppel KC produced a legal opinion on Baroness Burt's Private Member's Bill. It described the Bill as "notably broad in scope" and showed that it would interfere with four Articles of the European Convention on Human Rights.

Institute-commissioned polling released in September found that the vast majority of over 2,000 adults surveyed did not think conversion therapy should be a priority for the governments at Westminster or Holyrood. The Institute also wrote to Prime Minister Rishi Sunak urging him to heed the warnings from Victoria, Australia and not legislate on so-called conversion therapy.

Throughout the year The Institute continued to engage with the Government's Online Safety Bill, including writing to Peers detailing concerns for religious liberty and children's safety online. The Bill became an Act in October.

Wales

Staff spoke at 30 Institute meetings in Wales during 2023, attended by almost 700 people. During 2023 The Institute was seeking to recruit a new Wales Officer, after the retirement of Gareth Edwards. Rhys Roberts was appointed in February 2024.

Trustees Report

Scotland

In Scotland The Institute held 113 in-person and online meetings which were attended by over 5,200 people. This included a series of Let Us Pray meetings, covering the issue of 'conversion therapy'.

The Institute helped supporters respond to a Holyrood Health Committee call for evidence on MSP Gillian Mackay's Bill to introduce 'Safe Access Zones' around all abortion clinics in Scotland.

Northern Ireland

During 2023 staff spoke at 117 meetings in Northern Ireland which were attended by over 7,800 people. This included a special meeting for younger people, considering the themes of identity and worldview. Staff also gave interviews to a range of Northern Ireland media outlets

The Institute helped supporters respond to a consultation on teaching about abortion and contraception in post-primary schools.

Republic of Ireland

The Institute began holding public meetings in the Republic of Ireland, and our Deputy Director met a number of people working on issues relevant to The Institute.

The Institute submitted a response to the call for evidence from the Irish Parliament's Joint Committee on Assisted Dying.

The registration of a new company in Ireland is underway (CI Ireland). An application for registration as a charity is intended in due course.

Legal Defence Fund

The Institute's Legal Defence Fund is a restricted fund. It is used to finance the cost of legal actions and their associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith; or other cases where a precedent could be set affecting Christian believers. During 2023 it was used, amongst other cases, to:

- Secure the reinstatement of a Christian parent-governor to the governing body of a primary school after she was unlawfully removed for questioning the lawfulness of the school's policy on Relationships and Sex Education. The reinstatement was enabled by a High Court order quashing the governing body's decision.
- Help secure a significant out of court settlement for a Christian preacher in Scotland after he was unlawfully arrested whilst preaching in Glasgow city centre.
- Help a Christian minister pursue a complaint against the Metropolitan Police for their approach to street evangelism and conduct towards him whilst preaching.
- Work constructively with a city council to secure an important change to its code of conduct for street evangelists.
- Assist churches, Christian charities and individuals to avoid legal disputes or situations where their religious liberty might be infringed, enabling them to know their rights, responsibilities and legal protections.

Financial review

The work of The Institute is financed almost entirely by gift income. It receives no public funding. The gift income in the year under review, including gifts to the restricted funds, was £3,500,843 against £3,149,565 for the previous year.

The Christian Institute

Trustees Report

At the end of 2023 the liquid resources available for the general work of The Institute stood at £1,169,035. The trustees wish to record their thanks to all The Institute's supporters, collectively and severally, for their prayers, advice, words of encouragement, and not least the generosity of their giving. The trustees are particularly encouraged by the continuing growth in committed and regular giving. This is a great help in planning and budgeting.

The Institute's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The Institute has a strong positive cash position and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on The Institute's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Volunteers

The trustees continue to be grateful for the unstinting efforts of the volunteers who help the work of The Institute. Many have voluntarily given their time to speak at Institute meetings, given seminars to staff and helped in the organisation of The Institute's meetings around the UK. The hospitality of Christians and congregations around the UK is a great blessing to staff as they host meetings and help such events to run smoothly. There are also those who are willing to advise The Institute, giving to The Institute their professional knowledge and expertise. During 2023 volunteers continued to help with mailings at Wilberforce House, often at short notice.

Trustees do not receive any payment or benefits for their work as a trustee.

Pay Policy for Key Management Personnel

The trustees consider that they, together with the individuals listed in Note 12, comprise the Key Management Personnel (KMP) of The Institute in charge of directing and controlling the charity, and running and operating the activities on a day-to-day basis.

The pay of the KMP is reviewed annually. No trustee receives remuneration for work as a trustee. For KMP who are employees the trustees benchmark against inflation and against the pay levels of individuals in other sectors with similar roles and responsibilities. Pay levels are then set using this information together with budget and forecast information, ensuring that The Institute can afford any proposed increases. The trustees then agree any uplift to remuneration.

Trustees Report

Fundraising disclosures

The year-on-year fundraising activities of The Institute have been minimal. The Institute does not:

- contact its supporters by telephone in order to solicit donations;
- sell, or, in any way, share details of its own supporters with third parties;
- reveal the details of any donation unless required to do so by a lawful authority; use third parties, such as telephone call centres, to contact potential donors on The Institute's behalf;
- retain the services of a professional fundraiser or consultant;
- apply for lottery funding.

None of the staff have a fundraising brief. In general, fundraising events are not held. The Institute's mailing list is free of charge to join. All of The Institute's postal and electronic mailings (in common with most of the meetings) have as their primary aim the furtherance of the charitable objects by disseminating in-house literature and encouraging the recipients to pray about and/or take action on a particular issue. Many postal mailings do contain a reply slip inviting the recipient to make a donation and email communications may include an opportunity to make a donation via The Institute's website. However, the trustees believe the cost of isolating the expenditure attributable to this would be greater than the expenditure itself.

Policy on reserves

The trustees have examined the requirement for reserves in the light of the main risks to The Institute. The trustees adopted the policy of holding in reserve unrestricted funds, not committed or invested in tangible fixed assets, equivalent to three months' expenditure. The emphasis is on affording a measure of protection against a sudden and unpredicted fall in income or an unpredicted demand on expenditure. An overdraft facility of £50,000 has been arranged with The Institute's bank. This is available in addition to the funds held in reserve. This policy is kept under review by the trustees.

Plans for future periods

Under God, The Institute shall continue the work of promoting Christian influence in a secular world, and, by means of publications, website, lectures and conferences, provide theological, philosophical and practical arguments in support of the biblical worldview.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Christian Institute for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

Trustees Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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. 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.

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Reappointment of auditor

Azets Audit Services are deemed to be reappointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 487(2) of the Companies Act 2006.

The trustees' annual report was approved on 12 September 2024 and signed on behalf of the board of trustees by:

R.D Turnbull

Rev Dr R D Turnbull

Chairman

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Opinion

We have audited the financial statements of The Christian Institute (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements were 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 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.

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of The Christian Institute

•Enquiries with management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
•Reviewing board minutes;
•Challenging assumptions and judgements made by management in their significant accounting estimates; and
•Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety and compliance with both the UK Companies Act and UK Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Brown BA ACA DCHA (Senior Statutory Auditor)
For and on behalf of
Azets Audit Services
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 19-9-2024

Azets Audit Services is a trading name of Azets Audit Services Limited

The Christian Institute

Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	3,211,663	289,180	3,500,843	3,149,565
Investment income	4	23,816	4,261	28,077	6,972
Other income	5	3,647	9,400	13,047	7,762
Total Income		3,239,126	302,841	3,541,967	3,164,299
Expenditure on:					
Raising funds	6	(47,003)	(4,591)	(51,594)	(26,481)
Charitable activities	7	(3,099,833)	(47,161)	(3,146,994)	(3,183,708)
Other expenditure	8	(1,580)	-	(1,580)	(1,916)
Total Expenditure		(3,148,416)	(51,752)	(3,200,168)	(3,212,105)
Gains/(losses) on investment of assets	16	10,213	-	10,213	(14,410)
Net income/(expenditure)		100,923	251,089	352,012	(62,216)
Net movement in funds		100,923	251,089	352,012	(62,216)
Reconciliation of funds					
Total funds brought forward		3,267,558	107,178	3,374,736	3,436,952
Total funds carried forward	22	3,368,481	358,267	3,726,748	3,374,736

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 22.

The Christian Institute

Comparative Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,878,832	270,733	3,149,565
Investment income	4	5,541	1,431	6,972
Other income	5	7,762	-	7,762
Total income		2,892,135	272,164	3,164,299
Expenditure on:				
Raising funds	6	(20,706)	(5,775)	(26,481)
Charitable activities	7	(2,789,076)	(394,632)	(3,183,708)
Other expenditure	8	(1,916)	-	(1,916)
Total expenditure		(2,811,698)	(400,407)	(3,212,105)
Gains/losses on investment assets		(14,410)	-	(14,410)
Net income/(expenditure)		66,027	(128,243)	(62,216)
Net movement in funds		66,027	(128,243)	(62,216)
Reconciliation of funds				
Total funds brought forward		3,201,531	235,421	3,436,952
Total funds carried forward	22	3,267,558	107,178	3,374,736

The Christian Institute

(Registration number: 02634440)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,577,893	1,598,764
Investments	16	120,375	110,162
		1,698,268	1,708,926
Current assets			
Stocks	17	4,214	4,227
Debtors	18	281,668	167,277
Cash at bank and in hand		1,958,979	1,897,059
		2,244,861	2,068,563
Creditors: Amounts falling due within one year	19	(216,381)	(402,753)
Net current assets		2,028,480	1,665,810
Net assets		3,726,748	3,374,736
Funds of the charity:			
Restricted		358,267	107,178
Unrestricted income funds			
Unrestricted funds		3,368,481	3,267,558
Total funds	22	3,726,748	3,374,736

The financial statements on pages 13 to 33 were approved by the trustees, and authorised for issue on 12 September 2024 and signed on their behalf by:

T E James

.....

Mr T E James
Trustee

The Christian Institute

Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		352,012	(62,216)
Adjustments to cash flows from non-cash items			
Depreciation	10, 15	63,751	63,253
Investment income	4	(28,077)	(6,972)
Revaluation of investments	16	(10,213)	14,410
		377,473	8,475
Working capital adjustments			
Decrease in stocks	17	13	489
(Increase)/decrease in debtors	18	(114,391)	15,685
(Decrease)/increase in creditors	19	(186,372)	23,491
Net cash flows from operating activities		76,723	48,140
Cash flows from investing activities			
Interest receivable and similar income	4	28,077	6,972
Purchase of tangible fixed assets	15	(42,880)	(33,419)
Net cash flows from investing activities		(14,803)	(26,447)
Net increase in cash and cash equivalents		61,920	21,693
Cash and cash equivalents at 1 January		1,897,059	1,875,366
Cash and cash equivalents at 31 December		1,958,979	1,897,059

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is a private company limited by guarantee, registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. It is also a registered charity in England and Wales, and in Scotland.

The address of its registered office is: Wilberforce House, 4 Park Road, Gosforth Business Park, Newcastle upon Tyne, NE12 8DG.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) regulations 2006 (as amended). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
The Christian Institute 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 notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Estimation uncertainty and judgements
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The main estimates are in relation to the calculation of prepayments and accrued income and accruals. Included within accrued income are legacies notified to the charity prior to the year end in accordance with the legacy accounting policy.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income.

Donations and legacies

Donations are recognised when the charity has been notified in writing of the amount and settlement is foreseeable. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing the amount and settlement is foreseeable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income consists of bank interest and returns from investments held. Bank interest is recognised on a received basis.

Other income

Other income relates to the sale of teaching materials related to the work of The Institute, such as theological books and CDs. It is recognised on receipt of the money from the sale. Other income also records income received from insurance claims made and refunded legal costs during the year.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities including charges made by third parties for the processing of donations on The Institute's behalf and the charges made by financial institutions for processing deposits.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible fixed assets are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Fixture and Fittings	25% to 40% reducing balance

Notes to the Financial Statements for the Year Ended 31 December 2023

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stocks are measured at the lower of cost and net realisable value.

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted income funds, which includes designated funds, are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	2,806,473	241,180	3,047,653	2,848,878
Legacies	340,690	48,000	388,690	240,687
Grants, including capital grants;				
Grants	64,500	-	64,500	60,000
Total for 2023	3,211,663	289,180	3,500,843	3,149,565
Total for 2022	2,878,832	270,733	3,149,565	

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	23,816	4,261	28,077	6,972
Total for 2022	5,541	1,431	6,972	

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Insurance income	-	-	-	3,675
Refunded legal costs	-	9,400	9,400	-
Sale of books and CDs	3,647	-	3,647	4,087
Total for 2023	3,647	9,400	13,047	7,762
Total for 2022	7,762	-	7,762	

All income was allocated to unrestricted general and restricted funds as noted above. £nil income was allocated to unrestricted designated funds in either year.

6 Expenditure on raising funds

	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Staff - wages and salaries	-	-	-	250
Staff - Social Security costs	-	-	-	26
Staff - Pension costs	-	-	-	40
Office - Printing, postage and stationery	32,751	-	32,751	7,506
Bank and financial charges	14,252	4,591	18,843	18,617
General expenses	-	-	-	42
	47,003	4,591	51,594	26,481

There was £nil (2022: £nil) raising funds expenditure allocated to unrestricted designated funds.

7 Expenditure on charitable activities

	Unrestricted Designated £	General £	Restricted £	Total 2023 £	Total 2022 £
The furtherance and promotion of the Christian religion in the UK and elsewhere	31,303	1,253,419	(29,095)	1,255,627	1,471,018
Staff costs	-	1,791,354	76,256	1,867,610	1,688,186
Governance	-	23,757	-	23,757	24,504
Total for 2023	31,303	3,068,530	47,161	3,146,994	3,183,708

	Activity undertaken directly £	2023 £	2022 £
The furtherance and promotion of the Christian religion in the UK and elsewhere (note 9)	3,123,237	3,123,237	3,159,204
Governance costs	23,757	23,757	24,504
	3,146,994	3,146,994	3,183,708

£3,099,833 (2022 - £2,789,076) of the above expenditure was attributable to unrestricted funds and £51,752 (2022 - £394,632) to restricted funds.

8 Other expenditure

	Unrestricted General £	Total 2023 £	Total 2022 £
Purchase cost of books and CDs	1,580	1,580	1,916
	1,580	1,580	1,916

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Analysis of direct, governance and support costs

Charitable activities expenditure

	Unrestricted				
	Designated £	General £	Restricted £	Total 2023 £	Total 2022 £
Staff - Wages and Salaries	-	1,424,716	60,752	1,485,468	1,341,646
Staff - Social Security costs	-	142,200	6,011	148,211	138,474
Staff - Pension costs	-	224,438	9,493	233,931	208,066
Rent and rates	-	47,320	1,936	49,256	42,195
Light and heat	-	26,703	1,455	28,158	18,018
Repairs and maintenance	2,198	64,178	3,126	69,502	107,718
Insurance	-	11,261	7,673	18,934	15,406
Computer costs	-	29,466	1,093	30,559	23,256
Travel costs	6,654	183,398	682	190,734	155,105
Professional fees	9,204	167,846	56,431	233,481	412,702
Professional fees estimate reversed	-	-	(108,500)	(108,500)	-
Office - Telephone	-	27,932	1,183	29,115	25,256
Office - Printing, postage and stationery	10,044	442,534	3,153	455,731	446,810
Office - Equipment	1,958	65,923	2,050	69,931	52,549
Depreciation	-	63,751	-	63,751	63,253
Reference materials	183	85,619	357	86,159	76,158
Bank and financial charges	43	4,572	194	4,809	4,359
Conference and meeting costs	1,019	30,916	-	31,935	26,933
General expenses	-	2,000	72	2,072	1,300
	31,303	3,044,773	47,161	3,123,237	3,159,204

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs			
Wages and salaries	1,986	1,986	2,501
Social security costs	199	199	253
Pension costs	325	325	398
Audit fees			
Audit of the financial statements	8,000	8,000	7,400
Other governance costs	13,247	13,247	13,952
	23,757	23,757	24,504

The charitable company allocates costs directly to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken during the year. Timesheet data forms the basis for apportionment of these remaining support costs.

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	8,000	7,400
Other services- see note 13	4,000	3,700
Depreciation of fixed assets	63,751	63,253

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or any other benefits from the charity during the year for work as a trustee.

Directly incurred expenses of the trustees borne by the charity or paid to or on behalf of the trustees totalled £11,863 (2022: £11,375). All claims for expenses are subject to the charity's normal internal control procedures.

Notes to the Financial Statements for the Year Ended 31 December 2023

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	1,487,454	1,344,397
Social security costs	148,410	138,753
Pension costs	234,256	208,504
	1,870,120	1,691,654

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable staff	48	46

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	2	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

The key management personnel (KMP) of the charity comprise the trustees and the following six staff; Mr S Calvert, Mr J Errington, Mr D Greatorex, Mr C Kelly, Mr S Webster and the late Mr C Hart. The total employee benefits (including social security and pension costs) of the six key management members of staff of the charity were £501,357 (2022 - £471,616).

13 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	8,000	7,400
Other fees to auditors		
All other non-audit services	4,000	3,700

14 Taxation

The charity is a registered charity and is therefore exempt from direct taxation on its income and gains used for charitable purposes.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	2,134,072	290,305	2,424,377
Additions	-	42,880	42,880
At 31 December 2023	2,134,072	333,185	2,467,257
Depreciation			
At 1 January 2023	568,791	256,822	825,613
Charge for the year	42,682	21,069	63,751
At 31 December 2023	611,473	277,891	889,364
Net book value			
At 31 December 2023	1,522,599	55,294	1,577,893
At 31 December 2022	1,565,281	33,483	1,598,764

Notes to the Financial Statements for the Year Ended 31 December 2023

16 Fixed asset investments

	2023	2022
	£	£
Investment - COIF Charities Investment Fund	120,375	110,162

Investments

	Listed investments	Total
	£	£
Cost or Valuation		
At 1 January 2023	110,162	110,162
Revaluation gain	10,213	10,213
At 31 December 2023	120,375	120,375
Net book value		
At 31 December 2023	120,375	120,375
At 31 December 2022	110,162	110,162

The historical cost of the investment is £105,000.

17 Stock

	2023	2022
	£	£
Resources, including books and CD's	4,214	4,227

18 Debtors

	2023	2022
	£	£
Gift Aid tax refunds	21,436	18,075
Legacies	248,047	136,681
Other debtors	12,185	12,521
	281,668	167,277

Notes to the Financial Statements for the Year Ended 31 December 2023

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	147,881	131,367
Accruals	68,500	271,386
	216,381	402,753

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £234,256 (2022 - £208,504.

21 Commitments

Operating lease commitments

The total amount of other financial commitments not provided in the financial statements was £185,412 (2022 - £209,696).

Notes to the Financial Statements for the Year Ended 31 December 2023

22 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
Unrestricted Operating Fund	1,182,841	3,132,436	(3,053,362)	(92,880)	-	1,169,035
Unrestricted Fixed Asset Fund	1,598,764	-	(63,751)	42,880	-	1,577,893
Unrestricted- Fixed Asset Investment Fund	110,162	-	-	-	10,213	120,375
	2,891,767	3,132,436	(3,117,113)	(50,000)	10,213	2,867,303
Designated						
Legacy Fund	338,456	106,690	-	-	-	445,146
Growth Fund	7,489	-	(3,769)	-	-	3,720
Republic of Ireland Fund	29,846	-	(27,534)	50,000	-	52,312
	375,791	106,690	(31,303)	50,000	-	501,178
Total unrestricted funds	3,267,558	3,239,126	(3,148,416)	-	10,213	3,368,481
Restricted funds						
Legal Defence Fund	107,178	299,634	(48,720)	-	-	358,092
Growth Fund	-	1,301	(1,126)	-	-	175
Other Restricted Funds	-	1,906	(1,906)	-	-	-
Total restricted funds	107,178	302,841	(51,752)	-	-	358,267
Total funds	3,374,736	3,541,967	(3,200,168)	-	10,213	3,726,748

The specific purposes for which the funds are to be applied are as follows:

The Unrestricted Operating Fund represents the cash resources freely available to further the general aims and objectives of the charity.

The Unrestricted Fixed Asset Fund represents the fixed assets, such as land and buildings, purchased for the use in furthering the general aims and objectives of the charity.

The value of the fund at 31 December 2023 is represented by the net book value of The Institute's fixed assets at that date. The transfer into the fixed asset fund represents the amount paid to purchase fixed assets during the year.

The Legacy Fund provides a measure of stability against the fluctuation in this source of income. When legacy income exceeds expected levels set in the budget approved by the trustees for the year, the excess is placed in the fund. Such funds are then released at the discretion of the Executive Committee.

The Growth Fund is used to support the growth of the Institute's work, including the development of three centres of excellence; for legal work, media work and supporting Christians. During 2023 The Trustees agreed the designation of £nil towards this work.

The Republic of Ireland Fund was established to explore work in the Republic of Ireland. During 2023 The Trustees agreed the designation of £50,000 towards this work.

A restricted fund identifies money donated for a particular purpose and expenditure of those funds for that purpose.

The Legal Defence Fund is used to finance the cost of legal actions and the associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith.

The Other Restricted Funds are used to capture and monitor any other restricted income over the period and ensure the expenditure fits the purpose of the donation.

Notes to the Financial Statements for the Year Ended 31 December 2023

23 Analysis of net assets between funds

	Unrestricted			
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	1,577,893	-	-	1,577,893
Fixed asset investments	120,375	-	-	120,375
Net current assets/(liabilities)	1,169,035	501,178	358,267	2,028,480
Total net assets	2,867,303	501,178	358,267	3,726,748

	Unrestricted			
	General	Designated	Restricted	Total funds at 31 December 2022
	£	£	£	£
Tangible fixed assets	1,598,764	-	-	1,598,764
Fixed asset investments	110,162	-	-	110,162
Net current assets/(liabilities)	1,182,841	375,791	107,178	1,665,810
Total net assets	2,891,767	375,791	107,178	3,374,736

24 Analysis of net funds

	At 1 January 2023	Financing cash flows	At 31 December 2023
	£	£	£
Cash at bank and in hand	1,897,059	61,920	1,958,979
Net funds	1,897,059	61,920	1,958,979

	At 1 January 2022	Financing cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	1,875,366	21,693	1,897,059
Net funds	1,875,366	21,693	1,897,059

25 Related party transactions

During the year the charity made the following related party transactions:

Coalition for Marriage Limited
The Coalition for Marriage Ltd (company number 07880604) is an umbrella group of individuals and organisations in the UK that support traditional marriage. During 2023 the late Mr C Hart, The Institute's Chief Executive, was an unpaid Director of Coalition for Marriage Ltd. Mr R Badams, a Trustee of The Institute is an unpaid Director of Coalition for Marriage Ltd. Expenses incurred by The Institute on behalf of Coalition for Marriage Ltd and reimbursed were £6,833 (2022: £6,356). The balance owed by Coalition for Marriage Ltd at 31 December 2023 amounted to £242 (2022: £899).

Scotland for Marriage Limited
Scotland for Marriage Limited (company number SC411348) is a campaign to support marriage as the union of one man and one woman in Scotland. During 2023, the late Mr C Hart was an unpaid Director of Scotland for Marriage Limited. During the year a contribution was made by The Institute to Scotland for Marriage Limited of £2,050 (2022: £1,600).

Richard Turnbull
Richard Turnbull, Trustee of The Institute, provides teaching and training to The Institute. The Institute paid £3,900 (2022: £4,281) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £1,741 (2022: £1,814) were reimbursed.

The Bible Teaching Trust
The Bible Teaching Trust (charity number 1156102) provides teaching and training to Christian organisations and individuals. Rev Rupert Bentley-Taylor, who is not a trustee of the Bible Teaching Trust, provides teaching services on behalf of the Trust. The Institute paid the Trust £3,584 (2022: £423) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £500 (2022: £98) were reimbursed.

THE CHRISTIAN INSTITUTE

England & Wales - Charity number 1004774

Accounts

Company registration number: 02634440

Charity registration number: 1004774

Scottish Charity registration number: SC039220

THE CHRISTIAN INSTITUTE

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

The Christian Institute

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The Christian Institute

Reference and Administrative Details

Trustees	Rev Dr R D Turnbull Mr R L Badams Rev R P Bentley-Taylor Mr J Burn OBE Rev G R Curry Rev D R J Holloway Mr T E James Mr M T S Judge Rev J H A Leggett Mr K J Nelson MBE Rev Dr W J U Philip Prof P Robinson
Key Management Personnel	Mr C Hart (Director) Mr S Calvert (Deputy Director) Mr C Kelly (Deputy Director) Mr J Errington (Head of Operations) Mr D Greatorex (Head of Research) Mr S Webster (In-house Solicitor)
Registered Office	Wilberforce House 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG The charity is incorporated in England and Wales.
Company Registration Number	02634440
Charity Registration Number	1004774
Scottish Charity registration number	SC039220
Bankers	Bank of Scotland London 33 Old Broad Street London EC2N 1HZ
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Christian Institute

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2022.

Structure, governance and management

Company and Charity Status

The Christian Institute ("The Institute") is a company limited by guarantee and is governed by its Articles of Association. It was incorporated on 1 August 1991 and registered with the Charity Commission in England on 16 October 1991. It was entered on the Scottish Charity Register on 29 January 2008. The members of The Institute have no shareholdings but in the event of a winding up each has undertaken to contribute to the payment of liabilities such an amount as may be required not exceeding a total of £1. The number of guarantees as at 31 December 2022 totalled 14. The members of The Institute include current trustees and former trustees.

Governance

The charity is governed by its Council of Management which meets at least three times a year to set strategy and oversee governance. The Chief Executive has operational responsibility.

Recruitment and appointment of the Council of Management

Other than in these paragraphs Council Members are referred to as trustees. They are appointed by the company in general meeting. They must be members of the company and will therefore have affirmed agreement to the Doctrinal Basis of The Institute. Thereafter, the aim is to have a mix of experience and skills.

Each year one-third of Council Members retire by rotation and those retiring are eligible for re-election.

The Council has appointed an Executive Committee comprising three members of The Council whose meetings are normally attended by the Chief Executive. This committee operates under specific terms of reference which delegate certain functions to it from The Council and reports its decisions fully and promptly to The Council. The Executive meets at least three times a year.

Induction and training of trustees

New trustees are recruited from individuals who are known to support the work of The Institute. New trustees are given an induction briefing which includes: -

- The obligations of trustees including the latest guidance from the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.
- The Articles of Association, and any operational documents adopted by the trustees.
- The latest trustees' report and financial statements, and information on the current financial position of The Institute.
- Future plans and objectives.
- Minutes of the trustees' meetings for the twelve months preceding appointment.

New trustees with little previous experience of trusteeship are strongly encouraged to attend a course or seminar dealing with the role and responsibilities of a trustee. They, along with all trustees, are also required to complete 'Declaration of Interests' and 'Fit and Proper Person' forms. All trustees take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

The Christian Institute

Trustees Report

Risk Management

The trustees have identified the major risks to which they believe The Institute is exposed. Where appropriate, systems or procedures have been established to minimise those risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements covering staff, volunteers, and visitors to The Institute's premises. The trustees believe that corruption, bribery and unfair actions as well as being contrary to Christian beliefs also hamper development and impede progress. The trustees insist on integrity in all aspects of The Institute's activities and expect the same from all those who work with The Institute.

Objectives and activities

The principal activity of The Institute is the furtherance and promotion of the Christian Religion in the United Kingdom and elsewhere, and the advancement of education in accordance with the doctrines and principles set out in the Doctrinal Basis in the Articles of Association. Within this The Institute seeks to promote Christian influence in a secular world. It does so by disseminating Christian teaching relevant to current moral and ethical debates over marriage and the family, education, religious liberties, medical ethics, vice and the constitution. It seeks to inform and educate government, the media and the public at large about such teaching; and to encourage Christian men and women in their own witness by helping to equip them for it in whatever sphere God has placed them. The principal means it uses are its own publications, website, lectures and conferences providing theological, philosophical and practical arguments in support of the biblical worldview.

Public benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The main activities undertaken to further the charitable purposes of The Institute for the public benefit are described in this section.

The Institute continues to respond to the large number of individual enquiries which come in by telephone, post and email. During 2022 The Institute recorded over 13,500 such enquiries. More complex questions are dealt with by staff qualified to explain Christian teaching across the range of areas The Institute covers.

Both the website and Annual Review, referred to below, include The Institute's doctrinal basis and beliefs on many contemporary issues.

The Institute's meetings enable it to encourage Christians across the country to be a positive Christian influence and to pray for the nation. Over the course of the year, staff spoke to more than 13,200 people at 349 events in-person and online. Every church meeting outlines biblical principles which underpin The Institute's work, and shows how those biblical principles should affect Christian involvement in today's society. During 2022 The Institute provided biblical teaching on a range of areas, including on Christ's command to love our neighbour, the sanctity of human life, and gospel freedom. Many supporters first learn about The Institute's work at one of its meetings.

Although audio recordings are rarely made of regular meetings in churches, many of The Institute's other meetings are recorded. The majority of these are available from The Institute's website in the form of free downloadable audio files. There were a total of 61,843 audio downloads from The Institute's website in 2022.

The Christian Institute

Trustees Report

Every year The Institute holds an 'Autumn Lectures' series given by guest speakers. The theme of the five lectures for 2022 was 'Solid Foundations'. Revd William Macleod spoke on biblical inerrancy; Revd Matthew Roberts reflected on gender and sexual ethics; Institute Deputy Director Simon Calvert gave a talk on the doctrine of 'common grace'; Revd Dr Andrew Sach spoke on penal substitution; and Bill James gave a lecture about the creation mandate.

The youth edition of The Institute's Living Christianity DVD worldview series has been widely publicised amongst supporters of The Institute for use in Bible studies and youth groups.

In September, Institute Deputy Director Ciarán Kelly spoke to a gathering of pro-life supporters in central London ahead of the annual March for Life UK.

During the year The Institute continued its programme of ongoing staff training, which reviews the ethical, social and legal issues taken up by The Institute over the years. Sessions were held both in-person and online by social policy expert Dr Sharon James. The Institute also continued its theological seminars for staff. In addition, Institute staff were addressed by visiting speakers on a range of topics.

Of The Institute's total mailing list of 60,540 people, more than 5,300 are church leaders or representatives at a given church. The Institute's financial support comes from its mailing list, including from many of these churches and church leaders. Church leaders often say how much The Institute's briefings help them in their preaching and pastoral work. Hundreds of churches use The Institute's material in their prayer meetings and services. The Institute is also aware that thousands of individual Christians on The Institute's mailing list use the material in their own prayers. Many use the material to promote discussion about Christian teaching in their homes and community.

The Institute is contacted almost every week by the media - local and national radio, TV and newspapers - usually to request a Christian view on an event, issue or argument upon which the media has chosen to report. In 2022 there were 85 opportunities. The Institute also responded to individual journalists' requests for information on ethical and moral issues.

As well as being clear about Christian belief, in any consideration of contemporary moral and ethical issues it is imperative that the facts are presented in a way which enables them to be easily understood. This means a large amount of staff time and resources is spent researching and writing about an issue from a Christian perspective in order to produce publications accessible to all. In addition The Institute publishes research into issues of religious liberty which directly affect The Institute, its supporters and other religious charities.

The Institute's website continued to provide a valuable means of disseminating information about the application of the Christian faith to contemporary issues. During 2022 there were 3,581,862 visits to The Institute's website. The Institute's website stories are also posted on social media sites such as Facebook and Twitter, where it has a combined following of 88,329. There were 892,891 views of 364 Institute videos which were posted online in 2022. This included three videos in a new series: "In Conversation With ...". Calvin Robinson, Toby Young and Baroness Fox spoke about a range of issues including faith, morality, free speech and the lack of forgiveness in 'Woke' ideology.

The Institute produced seven new publications in 2022, as well as four newsletters, its Annual Review and two Week of Prayer leaflets, to provide clear and accurate information on a range of issues from a Christian perspective. The publications were used by Christians, politicians, journalists and the general public.

Dr Nick Needham wrote a booklet on the ancient heresy of Gnosticism. Its teaching on the separation of body and soul has some similarities with modern gender ideology.

Trustees Report

The Institute endeavoured to keep supporters up to date with leaflets on the issues of the Government's Online Safety Bill and the Scottish Government's Gender Recognition Reform (Scotland) Bill.

An Election Briefing for the Northern Ireland Assembly was produced, and The Institute published a summary booklet of extracts from the written legal opinion of Aidan O'Neill KC on the Scottish Government's proposed ban on 'conversion therapy'.

In addition to its publications, The Institute started a new series of video interviews with influential public figures on its website. Topics discussed included the influence of Christianity on the UK, morality and forgiveness, and the importance of free speech.

Throughout the year The Institute's Education Department continued to equip Christians to be salt and light in the education system. This included holding a series of public meetings in England to help supporters think through education issues from a Christian perspective. The team also gave tailored practical advice to over 215 parents, teachers and school governors, helping them address practical implications raised by the Equality Act, sex education, Religious Education and how issues of sexuality and gender can be dealt with in school.

UK

During 2022 The Institute continued to raise awareness of the threat to gospel freedom that the proposed bans on 'conversion therapy' could pose. The Institute's Let Us Pray campaign also continued to grow.

In December, Aidan O'Neill KC produced a legal opinion, commissioned by The Institute. It showed that Scottish Government plans to ban conversion therapy are outside its powers and would interfere with Westminster powers and human rights law.

The Institute continued its work to make representations on the Government's Online Safety Bill. Its vague language risked censoring church sermons posted on YouTube and Christians sharing their beliefs on social media. On 28 November the Government announced a raft of major changes to the Bill, many of which addressed the concerns The Institute had previously raised with Government ministers and civil servants.

Most significantly the Government agreed to remove the duties relating to so-called 'legal but harmful' content for adults. The Institute continues to work with Parliamentarians to improve protections for children from pornography and other damaging online content.

At the end of the year, The Institute helped supporters respond to the House of Commons Health Select Committee's call for evidence on assisted suicide, which closed in January 2023. The Committee's inquiry into the issue continues. Institute supporters were also encouraged to respond to consultations on assisted suicide in Jersey.

England and Wales

As with as with all mainstream Christian churches, we view assisted suicide as morally wrong. It puts at risk those who are physically and spiritually vulnerable. In March, Lord Forsyth's attempt to legalise assisted suicide in England and Wales via the Health and Care Bill was voted down by Peers. The Institute had encouraged its supporters to ask Peers to vote against Lord Forsyth's amendment.

Wales

Staff spoke at 61 Institute meetings in Wales during 2022, attended by over 1,300 people. In May 2022, The Institute encouraged its supporters to respond to the Welsh Government's attempt to force churches to assess the performance of employed youth workers by secular criteria.

Trustees Report

Scotland

In Scotland The Institute held 84 in-person and online meetings which were attended by over 2,500 people. This included a special tour of meetings covering biblical teaching about the family, as well as updates on key issues of concern.

In October, the Scottish Government's controversial Gender Recognition Reform Bill was debated for the first time. The Bill allowed 'self-declaration' of sex and lowering the minimum age for changing legal sex from 18 to 16. The Institute encouraged its supporters to contact their MSPs to express their opposition to the Bill.

Institute Deputy Director Ciarán Kelly was invited to speak at an education conference in Glasgow in November. He highlighted that both Scottish law and statutory guidance make clear that the views of parents need to be respected.

Northern Ireland

During 2022 staff spoke at 59 meetings in Northern Ireland which were attended by almost 2,000 people, and also gave interviews to a range of Northern Ireland media outlets.

In March 2022, The Institute encouraged supporters in Northern Ireland to respond to a Department of Justice consultation on hate crime legislation. It used vague language and considered applying 'stirring up hatred' offences to conversations in the home. 'Stirring up hatred' offences could profoundly restrict free speech and religious liberty including the freedom to proclaim the Gospel.

Legal Defence Fund

The Institute's Legal Defence Fund is a restricted fund. It is used to finance the cost of legal actions and their associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith. During 2022 it was used, amongst other cases, to:

• Support Kenneth Ferguson in his remedy hearing in the Glasgow Employment Tribunal following the tribunal's decision in 2021 that the Robertson Trust had unlawfully discriminated against him on grounds of religion. The case concluded with a sizable award of damages.

• Help a pastor in pursuing a claim for wrongful arrest and breach of both the Human Rights Act and Equality Act after he was arrested while preaching in Glasgow

• Support a Christian parent-governor commence a judicial review after she was removed from her role by the governing body and local authority for questioning the lawfulness of the school's policy on Relationships and Sex Education.

• Persuade a London council to cancel a fixed penalty notice given to a street evangelist for giving out free Christian literature.

• Assist churches, Christian charities and individuals to avoid legal disputes or situations where their religious liberty might be infringed, enabling them to know their rights, responsibilities and legal protections.

Financial review

The work of The Institute is financed almost entirely by gift income. It receives no public funding. The gift income in the year under review, including gifts to the restricted funds, was £3,149,565 against £3,641,605 for the previous year.

The Christian Institute

Trustees Report

At the end of 2022 the liquid resources available for the general work of The Institute stood at £1,182,841. The trustees wish to record their thanks to all The Institute's supporters, collectively and severally, for their prayers, advice, words of encouragement, and not least the generosity of their giving. The trustees are particularly encouraged by the continuing growth in committed and regular giving. This is a great help in planning and budgeting.

The Institute's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The Institute has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on The Institute's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Volunteers

The trustees continue to be grateful for the unstinting efforts of the volunteers who help the work of The Institute. Many have voluntarily given their time to speak at Institute meetings, given seminars to staff and helped in the organisation of The Institute's meetings around the UK. The hospitality of Christians and congregations around the UK is a great blessing to staff as they host meetings and help such events to run smoothly. There are also those who are willing to advise The Institute, giving to The Institute their professional knowledge and expertise. During 2022 volunteers continued to help with mailings at Wilberforce House, often at short notice.

Trustees do not receive any payment or benefits for their work as a trustee.

Pay Policy for Key Management Personnel

The trustees consider that they together with the individuals listed in Note 12 comprise the Key Management Personnel (KMP) of The Institute in charge of directing and controlling the charity, and running and operating the activities on a day-to-day basis.

The pay of the KMP is reviewed annually. No trustee receives remuneration for work as a trustee. For KMP who are employees the trustees benchmark against inflation and against the pay levels of individuals in other sectors with similar roles and responsibilities. Pay levels are then set using this information together with budget and forecast information, ensuring that The Institute can afford any proposed increases. The trustees then agree any uplift to remuneration.

Fundraising disclosures

The year-on-year fundraising activities of The Institute have been minimal. The Institute does not:

- contact its supporters by telephone in order to solicit donations;
- sell, or, in any way, share details of its own supporters with third parties;
- reveal the details of any donation unless required to do so by a lawful authority;
- use third parties, such as telephone call centres, to contact potential donors on The Institute's behalf;
- retain the services of a professional fundraiser or consultant.

None of the staff have a fundraising brief. In general fundraising events are not held. The Institute's mailing list is free of charge to join. All of The Institute's postal and electronic mailings (in common with most of the meetings) have as their primary aim the furtherance of the charitable objects by disseminating in-house literature and encouraging the recipients to pray about and/or take action on a particular issue. Many postal mailings do contain a reply slip inviting the recipient to make a donation and email communications may include an opportunity to make a donation via The Institute's website. However, the trustees believe the cost of isolating the expenditure attributable to this would be greater than the expenditure itself.

The Christian Institute

Trustees Report

Policy on reserves

The trustees have examined the requirement for reserves in the light of the main risks to The Institute. The trustees adopted the policy of holding in reserve unrestricted funds, not committed or invested in tangible fixed assets, equivalent to one and a half months' expenditure. The emphasis is on affording a measure of protection against a sudden and unpredicted fall in income or an unpredicted demand on expenditure. An overdraft facility of £50,000 has been arranged with The Institute's bank. This is available in addition to the funds held in reserve. This policy is kept under review by the trustees.

Plans for future periods

Under God, The Institute shall continue the work of promoting Christian influence in a secular world, and, by means of publications, website, lectures and conferences, provide theological, philosophical and practical arguments in support of the biblical worldview.

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Reappointment of auditor

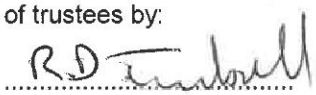
Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Tait Walker LLP, trading as MHA Tait Walker, on 1 May 2022.

The Christian Institute

Trustees Report

Azets Audit Services are deemed to be reappointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 487(2) of the Companies Act 2006.

The trustees' annual report was approved on 14 September 2023 and signed on behalf of the board of trustees by:



Rev Dr R D Turnbull

Chairman

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Opinion

We have audited the financial statements of The Christian Institute (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements were 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 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.

Independent Auditor's Report to the Members of The Christian Institute

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of The Christian Institute

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

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety and compliance with both the UK Companies Act and UK Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of
Azets Audit Services
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 19/9/23

Azets Audit Services is a trading name of Azets Audit Services Limited

The Christian Institute

Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	2,878,832	270,733	3,149,565	3,641,605
Investment income	4	5,541	1,431	6,972	5,038
Other income	5	7,762	-	7,762	2,719
Total Income		2,892,135	272,164	3,164,299	3,649,362
Expenditure on:					
Raising funds	6	(20,706)	(5,775)	(26,481)	(51,501)
Charitable activities	7	(2,789,076)	(394,632)	(3,183,708)	(3,105,968)
Other expenditure	8	(1,916)	-	(1,916)	(2,084)
Total Expenditure		(2,811,698)	(400,407)	(3,212,105)	(3,159,553)
Gains/(losses) on investment of assets	16	(14,410)	-	(14,410)	15,435
Net income/(expenditure)		66,027	(128,243)	(62,216)	505,244
Net movement in funds		66,027	(128,243)	(62,216)	505,244
Reconciliation of funds					
Total funds brought forward		3,201,531	235,421	3,436,952	2,931,708
Total funds carried forward	22	3,267,558	107,178	3,374,736	3,436,952

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 22.

The Christian Institute

Comparative Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	3,020,359	621,246	3,641,605
Investment income	4	3,718	1,320	5,038
Other income	5	2,719	-	2,719
Total income		3,026,796	622,566	3,649,362
Expenditure on:				
Raising funds	6	(26,704)	(24,797)	(51,501)
Charitable activities	7	(2,561,355)	(544,613)	(3,105,968)
Other expenditure	8	(2,084)	-	(2,084)
Total expenditure		(2,590,143)	(569,410)	(3,159,553)
Gains/losses on investment assets		15,435	-	15,435
Net income		452,088	53,156	505,244
Net movement in funds		452,088	53,156	505,244
Reconciliation of funds				
Total funds brought forward		2,749,443	182,265	2,931,708
Total funds carried forward	22	3,201,531	235,421	3,436,952

The Christian Institute

(Registration number: 02634440)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	1,598,764	1,628,598
Investments	16	110,162	124,572
		1,708,926	1,753,170
Current assets			
Stocks	17	4,227	4,716
Debtors	18	167,277	182,962
Cash at bank and in hand		1,897,059	1,875,366
		2,068,563	2,063,044
Creditors: Amounts falling due within one year	19	(402,753)	(379,262)
Net current assets		1,665,810	1,683,782
Net assets		3,374,736	3,436,952
Funds of the charity:			
Restricted		107,178	235,421
Unrestricted income funds			
Unrestricted funds		3,267,558	3,201,531
Total funds	22	3,374,736	3,436,952

The financial statements on pages 14 to 34 were approved by the trustees, and authorised for issue on 14 September 2023 and signed on their behalf by:

.....
Mr T E James
Trustee

The Christian Institute

Statement of Cash Flows for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(62,216)	505,244
Adjustments to cash flows from non-cash items			
Depreciation	10, 15	63,253	53,965
Investment income	4	(6,972)	(5,038)
Revaluation of investments	16	14,410	(15,435)
		8,475	538,736
Working capital adjustments			
Decrease in stocks	17	489	820
Decrease in debtors	18	15,685	57,987
Increase in creditors	19	23,491	214,629
Net cash flows from operating activities		48,140	812,172
Cash flows from investing activities			
Interest receivable and similar income	4	6,972	5,038
Purchase of tangible fixed assets	15	(33,419)	-
Purchase of investments	16	-	(55,000)
Net cash flows from investing activities		(26,447)	(49,962)
Cash flows from financing activities			
Repayment of loans and borrowings	19	-	(258,295)
Net increase in cash and cash equivalents		21,693	503,915
Cash and cash equivalents at 1 January		1,875,366	1,371,451
Cash and cash equivalents at 31 December		1,897,059	1,875,366

All of the cash flows are derived from continuing operations during the above two periods.

The Christian Institute

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is a private company limited by guarantee, registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. It is also a registered charity in England and Wales, and in Scotland.

The address of its registered office is: Wilberforce House, 4 Park Road, Gosforth Business Park, Newcastle upon Tyne, NE12 8DG.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) regulations 2006 (as amended). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
The Christian Institute 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 notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Estimation uncertainty and judgements
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The main estimates are in relation to the calculation of prepayments and accrued income and accruals. Included within accrued income are legacies notified to the charity prior to the year end in accordance with the legacy accounting policy.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income.

Donations and legacies

Donations are recognised when the charity has been notified in writing of the amount and settlement is foreseeable. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing the amount and settlement is foreseeable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income consists of bank interest and returns from investments held. Bank interest is recognised on a received basis.

Other income

Other income relates to the sale of teaching materials related to the work of The Institute, such as theological books and CDs. It is recognised on receipt of the money from the sale. Other income also records income received from insurance claims made during the year.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities including charges made by third parties for the processing of donations on The Institute's behalf and the charges made by financial institutions for processing deposits.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible fixed assets are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Fixture and Fittings	25% to 40% reducing balance

Notes to the Financial Statements for the Year Ended 31 December 2022

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stocks are measured at the lower of cost and net realisable value.

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	2,578,145	270,733	2,848,878	3,392,917
Legacies	240,687	-	240,687	187,938
Grants, including capital grants;				
Grants	60,000	-	60,000	60,750
Total for 2022	2,878,832	270,733	3,149,565	3,641,605
Total for 2021	3,020,359	621,246	3,641,605	

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	5,541	1,431	6,972	5,038
Total for 2021	3,718	1,320	5,038	

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Insurance income	3,675	-	3,675	-
Sale of books and CDs	4,087	-	4,087	2,719
Total for 2022	7,762	-	7,762	2,719
Total for 2021	2,719	-	2,719	

All income was allocated to unrestricted general and restricted funds as noted above. £nil income was allocated to unrestricted designated funds in either year.
In 2022 an insurance claim was made to cover the cost of damaged equipment.

6 Expenditure on raising funds

	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
Staff - wages and salaries	250	-	250	293
Staff - Social Security costs	26	-	26	28
Staff - Pension costs	40	-	40	46
Office - Printing, postage and stationery	7,506	-	7,506	26,942
Bank and financial charges	12,842	5,775	18,617	24,140
General expenses	42	-	42	52
	20,706	5,775	26,481	51,501

There was £nil (2021: £nil) raising funds expenditure allocated to unrestricted designated funds.

7 Expenditure on charitable activities

	Unrestricted Designated £	General £	Restricted £	Total 2022 £	Total 2021 £
The furtherance and promotion of the Christian religion in the UK and elsewhere	27,811	1,132,994	310,213	1,471,018	1,458,078
Staff costs	-	1,603,767	84,419	1,688,186	1,633,321
Governance	-	24,504	-	24,504	14,569
Total for 2022	27,811	2,761,265	394,632	3,183,708	3,105,968

	Activity undertaken directly £	2022 £	2021 £
The furtherance and promotion of the Christian religion in the UK and elsewhere (note 9)	3,159,204	3,159,204	3,091,399
Governance costs	24,504	24,504	14,569
	3,183,708	3,183,708	3,105,968

£2,789,076 (2021 - £2,561,355) of the above expenditure was attributable to unrestricted funds and £394,632 (2021 - £544,613) to restricted funds.

8 Other expenditure

	Unrestricted General £	Total 2022 £	Total 2021 £
Purchase cost of books and CDs	1,916	1,916	2,084
	1,916	1,916	2,084

9 Analysis of direct, governance and support costs

Charitable activities expenditure

	Unrestricted				
	Designated £	General £	Restricted £	Total 2022 £	Total 2021 £
Staff - Wages and Salaries	-	1,274,477	67,169	1,341,646	1,302,243
Staff - Social Security costs	-	131,589	6,885	138,474	126,717
Staff - Pension costs	-	197,701	10,365	208,066	204,361
Rent and rates	-	40,304	1,891	42,195	40,228
Light and heat	-	17,135	883	18,018	19,260
Repairs and maintenance	27,811	76,429	3,478	107,718	143,183
Insurance	-	10,050	5,356	15,406	14,123
Computer costs	-	22,277	979	23,256	33,956
Travel costs	-	154,298	807	155,105	55,485
Professional fees	-	135,331	277,371	412,702	492,667
Office - Telephone	-	24,005	1,251	25,256	24,432
Office - Printing, postage and stationery	-	431,800	15,010	446,810	442,021
Office - Equipment	-	50,926	1,623	52,549	53,605
Depreciation	-	63,253	-	63,253	53,965
Reference materials	-	74,849	1,309	76,158	74,122
Bank and financial charges	-	4,143	216	4,359	2,532
Conference and meeting costs	-	26,933	-	26,933	2,598
General expenses	-	1,261	39	1,300	843
Mortgage Interest	-	-	-	-	5,058
	27,811	2,736,761	394,632	3,159,204	3,091,399

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs			
Wages and salaries	2,501	2,501	2,038
Social security costs	253	253	196
Pension costs	398	398	333
Audit fees			
Audit of the financial statements	7,400	7,400	4,620
Other governance costs	13,952	13,952	7,382
	24,504	24,504	14,569

The charitable company allocates costs directly to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken during the year. Timesheet data forms the basis for apportionment of these remaining support costs.

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Audit fees	7,400	4,620
Other services- see note 13	3,700	2,340
Depreciation of fixed assets	63,253	53,965

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or any other benefits from the charity during the year for work as a trustee.

Directly incurred expenses of the trustees borne by the charity or paid to or on behalf of the trustees totalled £11,375 (2021: £6,776). All claims for expenses are subject to the charity's normal internal control procedures.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	1,344,397	1,304,574
Social security costs	138,753	126,941
Pension costs	208,504	204,740
	1,691,654	1,636,255

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Charitable staff	46	48

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£70,001 - £80,000	1	1

The key management personnel (KMP) of the charity comprise the trustees and the following six staff; Mr C Hart, Mr S Calvert, Mr J Errington, Mr D Greatorex, Mr C Kelly and Mr S Webster. The total employee benefits (including social security and pension costs) of the six key management members of staff of the charity were £471,616 (2021 - £443,916).

13 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	7,400	4,620
Other fees to auditors		
All other non-audit services	3,700	2,340

14 Taxation

The charity is a registered charity and is therefore exempt from direct taxation on its income and gains used for charitable purposes.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	2,134,072	256,886	2,390,958
Additions	-	33,419	33,419
At 31 December 2022	2,134,072	290,305	2,424,377
Depreciation			
At 1 January 2022	526,110	236,250	762,360
Charge for the year	42,681	20,572	63,253
At 31 December 2022	568,791	256,822	825,613
Net book value			
At 31 December 2022	1,565,281	33,483	1,598,764
At 31 December 2021	1,607,962	20,636	1,628,598

Notes to the Financial Statements for the Year Ended 31 December 2022

16 Fixed asset investments

	2022 £	2021 £
Investment - COIF Charities Investment Fund	110,162	124,572

Investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2022	124,572	124,572
Revaluation gain	(14,410)	(14,410)
At 31 December 2022	110,162	110,162
Net book value		
At 31 December 2022	110,162	110,162
At 31 December 2021	124,572	124,572

The historical cost of the investment is £105,000.

17 Stock

	2022 £	2021 £
Resources, including books and CD's	4,227	4,716

18 Debtors

	2022 £	2021 £
Gift Aid tax refunds	18,075	40,590
Legacies	136,681	129,975
Other debtors	12,521	12,397
	167,277	182,962

19 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	131,367	119,744
Accruals	271,386	259,518
	402,753	379,262

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £208,504 (2021 - £204,740.

21 Commitments

Operating lease commitments

The total amount of other financial commitments not provided in the financial statements was £209,696 (2021 - £169,441).

The Christian Institute

Notes to the Financial Statements for the Year Ended 31 December 2022

22 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General						
Unrestricted Operating Fund	1,025,446	2,892,135	(2,720,634)	(14,106)	-	1,182,841
Unrestricted Fixed Asset Fund	1,628,598	-	(63,253)	33,419	-	1,598,764
Unrestricted- Fixed Asset Investment Fund	124,572	-	-	-	(14,410)	110,162
	2,778,616	2,892,135	(2,783,887)	19,313	(14,410)	2,891,767
Designated						
Legacy Fund	357,769	-	-	(19,313)	-	338,456
Growth Fund	35,300	-	(27,811)	-	-	7,489
Republic of Ireland Fund	29,846	-	-	-	-	29,846
	422,915	-	(27,811)	(19,313)	-	375,791
Total unrestricted funds	3,201,531	2,892,135	(2,811,698)	-	(14,410)	3,267,558
Restricted funds						
Legal Defence Fund	235,421	270,394	(398,637)	-	-	107,178
Growth Fund	-	1,320	(1,320)	-	-	-
Other Restricted Funds	-	450	(450)	-	-	-
Total restricted funds	235,421	272,164	(400,407)	-	-	107,178
Total funds	3,436,952	3,164,299	(3,212,105)	-	(14,410)	3,374,736

The specific purposes for which the funds are to be applied are as follows:

The Unrestricted Operating Fund represents the cash resources freely available to further the general aims and objectives of the charity.

The Unrestricted Fixed Asset Fund represents the fixed assets, such as land and buildings, purchased for the use in furthering the general aims and objectives of the charity.

The value of the fund at 31 December 2022 is represented by the net book value of The Institute's fixed assets at that date. The transfer into the fixed asset fund represents the amount paid to purchase fixed assets during the year.

The Legacy Fund provides a measure of stability against the fluctuation in this source of income. When legacy income exceeds expected levels set in the budget approved by the trustees for the year, the excess is placed in the fund. Such funds are then released at the discretion of the Executive Committee.

The Growth Fund is used to support the growth of the Institute's work, including the development of three centres of excellence; for legal work, media work and supporting Christians. During 2022 The Trustees agreed the designation of £nil towards this work.

The Republic of Ireland Fund was established to explore work in the Republic of Ireland. During 2022 The Trustees agreed the designation of £nil towards this work.

A restricted fund identifies money donated for a particular purpose and expenditure of those funds for that purpose.

The Legal Defence Fund is used to finance the cost of legal actions and the associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith.

The Other Restricted Funds are used to capture and monitor any other restricted income over the period and ensure the expenditure fits the purpose of the donation.

Notes to the Financial Statements for the Year Ended 31 December 2022

23 Analysis of net assets between funds

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,598,764	-	-	1,598,764
Fixed asset investments	110,162	-	-	110,162
Net current assets/(liabilities)	1,182,841	375,791	107,178	1,665,810
Total net assets	2,891,767	375,791	107,178	3,374,736

	Unrestricted			
	General £	Designated £	Restricted £	Total funds at 31 December 2021 £
Tangible fixed assets	1,628,598	-	-	1,628,598
Fixed asset investments	124,572	-	-	124,572
Net current assets/(liabilities)	1,025,446	422,915	235,421	1,683,782
Total net assets	2,778,616	422,915	235,421	3,436,952

24 Analysis of net funds

	At 1 January 2022 £	Financing cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,875,366	21,693	1,897,059
Net funds	1,875,366	21,693	1,897,059

	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,371,451	503,915	1,875,366
Debt due within one year	(86,098)	86,098	-
Debt due after more than one year	(172,197)	172,197	-
Net funds	1,113,156	762,210	1,875,366

Notes to the Financial Statements for the Year Ended 31 December 2022

25 Related party transactions

During the year the charity made the following related party transactions:

Coalition for Marriage Limited
The Coalition for Marriage Ltd (company number 07880604) is an umbrella group of individuals and organisations in the UK that support traditional marriage. Mr C Hart, The Institute's Chief Executive, is an unpaid Director of Coalition for Marriage Ltd. Mr R Badams, a Trustee of The Institute is an unpaid Director of Coalition for Marriage Ltd. Expenses incurred by The Institute on behalf of Coalition for Marriage Ltd and reimbursed were £6,356 (2021: £3,523). The balance owed by Coalition for Marriage Ltd at 31 December 2022 amounted to £899 (2021: £102).

Scotland for Marriage Limited
Scotland for Marriage Limited (company number SC411348) is a campaign to support marriage as the union of one man and one woman in Scotland. Mr C Hart is an unpaid Director of Scotland for Marriage Limited. During the year a contribution was made by The Institute to Scotland for Marriage Limited of £1,600 (2021: £nil).

Richard Turnbull
Richard Turnbull, Trustee of The Institute, provides teaching and training to The Institute. The Institute paid £4,281 (2021: £6,800) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £1,814 (2021: £1,058) were reimbursed.

The Bible Teaching Trust
The Bible Teaching Trust (charity number 1156102) provides teaching and training to Christian organisations and individuals. Rev Rupert Bentley-Taylor, who is not a trustee of the Bible Teaching Trust, provides teaching services on behalf of the Trust. The Institute paid the Trust £423 (2021: £783) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £98 (2021: £184) were reimbursed.

THE CHRISTIAN INSTITUTE

England & Wales - Charity number 1004774

Accounts

Company registration number: 02634440

Charity registration number: 1004774

Scottish Charity registration number: SC039220

THE CHRISTIAN INSTITUTE

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

The Christian Institute

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The Christian Institute

Reference and Administrative Details

Trustees	Rev Dr R D Turnbull Mr R L Badams Rev R P Bentley-Taylor Mr J Burn OBE Rev G R Curry Rev D R J Holloway Mr T E James Mr M T S Judge Rev J H A Leggett Mr K J Nelson MBE Rev Dr W J U Philip Dr P A Robinson
Key Management Personnel	Mr C Hart (Chief Executive) Mr S Calvert (Deputy Director) Mr C Kelly (Deputy Director) Mr J Errington (Head of Operations) Mr D Greatorex (Head of Research) Mr S Webster (In-house Solicitor)
Registered Office	Wilberforce House 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG The charity is incorporated in England and Wales.
Company Registration Number	02634440
Charity Registration Number	1004774
Scottish Charity registration number	SC039220
Bankers	Bank of Scotland London 33 Old Broad Street London EC2N 1HZ
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Christian Institute

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2021.

Structure, governance and management

Company and Charity Status

The Christian Institute ("The Institute") is a company limited by guarantee and is governed by its Articles of Association. It was incorporated on 1 August 1991 and registered with the Charity Commission in England on 16 October 1991. It was entered on the Scottish Charity Register on 29 January 2008. The members of The Institute have no shareholdings but in the event of a winding up each has undertaken to contribute to the payment of liabilities such an amount as may be required not exceeding a total of £1. The number of guarantees as at 31 December 2021 totalled 14. The members of The Institute include current trustees and former trustees.

Governance

The charity is governed by its Council of Management which meets at least three times a year to set strategy and oversee governance. The Chief Executive has operational responsibility.

Recruitment and appointment of the Council of Management

Other than in these paragraphs Council Members are referred to as trustees. They are appointed by the company in general meeting. They must be members of the company and will therefore have affirmed agreement to the Doctrinal Basis of The Institute. Thereafter, the aim is to have a mix of experience and skills.

Each year one-third of Council Members retire by rotation and those retiring are eligible for re-election.

The Council has appointed an Executive Committee comprising three members of The Council whose meetings are normally attended by the Chief Executive. This committee operates under specific terms of reference which delegate certain functions to it from The Council and reports its decisions fully and promptly to The Council. The Executive meets at least three times a year.

Induction and training of trustees

New trustees are recruited from individuals who are known to support the work of The Institute. New trustees are given an induction briefing which includes: -

- The obligations of trustees including the latest guidance from the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.
- The Articles of Association, and any operational documents adopted by the trustees.
- The latest trustees' report and financial statements, and information on the current financial position of The Institute.
- Future plans and objectives.
- Minutes of the trustees' meetings for the twelve months preceding appointment.

New trustees with little previous experience of trusteeship are strongly encouraged to attend a course or seminar dealing with the role and responsibilities of a trustee. They, along with all trustees, are also required to complete 'Declaration of Interests' and 'Fit and Proper Person' forms. All trustees take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

The Christian Institute

Trustees Report

Risk Management

The trustees have identified the major risks to which they believe The Institute is exposed. Where appropriate, systems or procedures have been established to minimise those risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements covering staff, volunteers, and visitors to The Institute's premises. The trustees believe that corruption, bribery and unfair actions as well as being contrary to Christian beliefs also hamper development and impede progress. The trustees insist on integrity in all aspects of The Institute's activities and expect the same from all those who work with The Institute.

Objectives and activities

The principal activity of The Institute is the furtherance and promotion of the Christian Religion in the United Kingdom and elsewhere, and the advancement of education in accordance with the doctrines and principles set out in the Doctrinal Basis in the Articles of Association. Within this The Institute seeks to promote Christian influence in a secular world. It does so by disseminating Christian teaching relevant to current moral and ethical debates over marriage and the family, education, religious liberties, medical ethics, vice and the constitution. It seeks to inform and educate government, the media and the public at large about such teaching; and to encourage Christian men and women in their own witness by helping to equip them for it in whatever sphere God has placed them. The principal means it uses are its own publications, website, lectures and conferences providing theological, philosophical and practical arguments in support of the biblical worldview.

Public benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The main activities undertaken to further the charitable purposes of The Institute for the public benefit are described in this section.

The Institute continues to respond to the large number of individual enquiries which come in by telephone, post and email. During 2021 The Institute recorded over 16,500 such enquiries. More complex questions are dealt with by staff qualified to explain Christian teaching across the range of areas The Institute covers.

Both the website and Annual Review, referred to below, include The Institute's doctrinal basis and beliefs on many contemporary issues.

The Institute's meetings enable it to encourage Christians across the country to be a positive Christian influence and to pray for the nation. Due to the Covid-19 pandemic, for the first part of the year The Institute continued to conduct meetings online, but from September 2021 in-person meetings resumed. Over the course of the year, staff spoke to more than 12,000 people at more than 270 events in-person and online. Every church meeting outlines biblical principles which underpin The Institute's work, and shows how those biblical principles should affect Christian involvement in today's society. During 2021 The Institute provided biblical teaching on a range of areas, including on Christians' foundation in the Gospel, the need to protect free speech, and sex and gender issues. Many supporters first learn about The Institute's work at one of its meetings.

Although regular meetings in churches are rarely recorded, many of The Institute's other meetings are. The majority of these are available from The Institute's website in the form of free downloadable audio files. There were a total of 67,461 audio downloads from The Institute's website in 2021.

The Christian Institute

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Every year The Institute holds an 'Autumn Lectures' series given by guest speakers. The three lectures for 2021 focussed on contending for the faith. Institute Trustee Rupert Bentley-Taylor preached a message on the letter of Jude, Chief Executive Colin Hart and Solicitor Advocate Sam Webster spoke about the history of The Institute, while Chairman Richard Turnbull looked at historical examples of Christians seeking to influence their society.

The youth edition of The Institute's Living Christianity DVD worldview series was completed after the year end and will be promoted in the coming months.

During the year The Institute continued its programme of ongoing staff training which reviews the ethical, social and legal issues taken up by The Institute over the years. Sessions were held both online and in-person by social policy expert Dr Sharon James. The Institute also continued its theological seminars for staff. In addition, Institute staff were addressed by visiting speakers on a range of topics.

Of The Institute's total mailing list of 60,120 people, more than 5,100 are church leaders or representatives at a given church. The Institute's financial support comes from its mailing list, including from many of these churches and church leaders. Church leaders often say how much The Institute's briefings help them in their preaching and pastoral work. Hundreds of churches use The Institute's material in their prayer meetings and services. The Institute is also aware that thousands of individual Christians on The Institute's mailing list use the material in their own prayers. Many use the material to promote discussion about Christian teaching in their homes and community.

The Institute is contacted almost every week by the media – local and national radio, TV and newspapers – usually to request a Christian view on an event, issue or argument upon which the media has chosen to report. In 2021 there were 84 opportunities to put forward a Christian view to the media. The Institute also responded to individual journalists' requests for information on ethical and moral issues.

As well as being clear about Christian belief, in any consideration of contemporary moral and ethical issues it is imperative that the facts are presented in a way which enables them to be easily understood. This means a large amount of staff time and resources is spent researching and writing about an issue from a Christian perspective in order to produce a publication accessible to all. In addition The Institute publishes research into issues of religious liberty which directly affect The Institute, its supporters and other religious charities.

The Institute's website continued to provide a valuable means of disseminating information about the application of the Christian faith to contemporary issues. During 2021 there were 4,505,635 visits to The Institute's website. The Institute's website stories are also posted on social media sites such as Facebook and Twitter, where it has a combined following of 68,987. There were 627,878 views of 369 Institute videos which were posted online in 2021.

The Institute produced nine new publications in 2021, as well as four newsletters, its Annual Review and two Week of Prayer leaflets, to provide clear and accurate information on a range of issues from a Christian perspective. The publications were used by Christians, politicians, journalists and the general public.

To celebrate 15 years of The Institute's Legal Defence Fund, a new leaflet was produced to provide a summary of the legal work and the people it has helped.

The Institute endeavoured to keep supporters up to date with leaflets on the issues of assisted suicide, 'conversion therapy' and free speech.

Trustees Report

A shorter version of The Institute's 'Common Grace' booklet was produced, as well as a leaflet to help supporters understand the rise of secular humanism.

Throughout the year The Institute's Education Department continued to equip Christians to be salt and light in the education system. The team gave tailored practical advice to over 220 parents, teachers and school governors, helping them address practical implications raised by the Equality Act, sex education, Religious Education and how issues of sexuality and gender can be dealt with in school.

England and Wales

During 2021 The Institute continued to raise awareness among Christians of the Government's plans to ban on so-called conversion therapy. Campaigners want to outlaw any preaching, gentle prayer or pastoral care that seeks to help people live in accordance with the Bible. In May 2021, The Institute wrote to the Minister for Women and Equalities warning that a badly drafted 'conversion therapy' ban in the Province would risk criminalising churches and other faith groups. The legal letter cited Jason Coppel QC's legal opinion obtained for The Institute. Institute supporters were encouraged to respond to the Government's consultation, which closed in early 2022. In October 2021, The Institute launched the Let Us Pray campaign, focusing on the need to protect the core activities of churches from a conversion therapy ban. The Institute was able to present its concerns directly to the House of Commons Women and Equalities Committee in December.

During 2021 there were backbench proposals to legalise euthanasia and decriminalise abortion. The Institute urged its supporters to make these a matter for prayer and to take part in the public debate.

Wales

The Welsh Government launched a consultation on its new 'LGBTQ+ Action Plan'. The Institute briefed supporters in Wales and encouraged them to respond.

The Institute encouraged supporters to engage with the Welsh Government's consultation on a Relationships and Sexuality Education (RSE) Code, detailing what the subject must cover. Supporters in Wales were also informed about changes to religious education lessons.

Scotland

In Scotland The Institute held 65 online and in-person meetings which were attended by over 3,300 people. Supporters were sent copies of The Institute's Scottish Election Briefing.

The Institute asked supporters to respond to the Scottish Parliament's Equalities, Human Rights and Civil Justice Committee's call for views on conversion therapy, arguing that the ordinary work of churches must be protected under a ban.

The Institute contacted supporters asking them to respond to a consultation on MSP Liam McArthur's proposal for a Bill to legalise assisted suicide for terminally ill adults. Eight online seminars were held with Dr Gordon Macdonald of Care Not Killing, focussing on assisted suicide. The Bill has been delayed and is expected to be published in early 2023.

Supporters in Scotland were kept up to date on progress of the Hate Crime and Public Order (Scotland) Bill by a new leaflet, The Institute also produced a Scottish Election Briefing, containing analysis of party policies on many issues where important Christian principles are at stake, to help supporters engage with the elections to the Scottish Parliament in May.

The Christian Institute

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Northern Ireland

During 2021 staff spoke at 44 church meetings in Northern Ireland which were attended by 1,590 people, and also gave interviews to a range of Northern Ireland media outlets.

In June 2021, The Institute wrote to the Northern Ireland Executive warning that a badly drafted 'conversion therapy' ban in the Province would risk criminalising churches and other faith groups. The legal letter cited Jason Coppel QC's legal opinion obtained for The Institute.

Legal Defence Fund

The Institute's Legal Defence Fund is a restricted fund. It is used to finance the cost of legal actions and their associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith. During 2021 it was used, amongst other cases, to:

- Continue to assist Kenneth Ferguson in his claim of religious discrimination against a multimillion-pound trust fund. In July 2021, an employment tribunal ruled that Kenneth Ferguson was unfairly dismissed by The Robertson Trust and unlawfully discriminated against by the Trust and its Chair because of his Christian views on marriage.
- Support Stirling Free Church (SFC) and the Billy Graham Evangelistic Association (BGEA) in religious discrimination claims against The Robertson Trust. The claims arose out of cancellations by the Trust of bookings for use of Trust premises by SFC and the BGEA. The Trust had cancelled the bookings because they were for religious events. However, both claims were settled after the Trust admitted it "acted unlawfully" and apologised to both organisations. It has also paid a substantial contribution towards legal costs.
- Continue to help Cornerstone (North East) Adoption and Fostering Service in its legal action against Ofsted. The schools' inspectorate downgraded Cornerstone's fostering work and labelled its Christian ethos "discriminatory" because it only works with evangelical Christians. In September 2021 the Court of Appeal rejected the request to overturn a High Court ruling that "evangelical" includes those who reject biblical teaching on sexual ethics. Cornerstone has requested an appeal to the Supreme Court.
- Assist churches, Christian charities and individuals to avoid legal disputes or situations where their religious liberty might be infringed, enabling them to know their rights and legal protections.

Financial review

The work of The Institute is financed almost entirely by gift income. It receives no public funding. The gift income in the year under review, including gifts to the restricted funds, was £3,641,605 against £3,193,343 for the previous year.

At the end of 2021 the liquid resources available for the general work of The Institute stood at £1,025,446. The trustees wish to record their thanks to all The Institute's supporters, collectively and severally, for their prayers, advice, words of encouragement, and not least the generosity of their giving. The trustees are particularly encouraged by the continuing growth in committed and regular giving. This is a great help in planning and budgeting.

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

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Volunteers

The trustees continue to be grateful for the unstinting efforts of the volunteers who help the work of The Institute. Many have voluntarily given their time to speak at Institute meetings, given seminars to staff and helped in the organisation of The Institute's meetings around the UK. The hospitality of Christians and congregations around the UK is a great blessing to staff as they host meetings and help such events to run smoothly. There are also those who are willing to advise The Institute, giving to The Institute their professional knowledge and expertise. During 2021 volunteers continued to help with mailings at Wilberforce House, often at short notice.

Trustees do not receive any payment or benefits for their work as a trustee.

Pay Policy for Key Management Personnel

The trustees consider that they together with the individuals listed in Note 12 comprise the Key Management Personnel (KMP) of The Institute in charge of directing and controlling the charity, and running and operating the activities on a day-to-day basis.

The pay of the KMP is reviewed annually. No trustee receives remuneration for work as a trustee. For KMP who are employees the trustees benchmark against inflation and against the pay levels of individuals in other sectors with similar roles and responsibilities. Pay levels are then set using this information together with budget and forecast information, ensuring that The Institute can afford any proposed increases. The trustees then agree any uplift to remuneration.

Fundraising disclosures

The year-on-year fundraising activities of The Institute have been minimal. The Institute does not:

- contact its supporters by telephone in order to solicit donations;
- sell, or, in any way, share details of its own supporters with third parties;
- reveal the details of any donation unless required to do so by a lawful authority;
- use third parties, such as telephone call centres, to contact potential donors on The Institute's behalf;
- retain the services of a professional fundraiser or consultant.

None of the staff have a fundraising brief. In general fundraising events are not held. The Institute's mailing list is free of charge to join. All of The Institute's mailings (in common with most of the meetings) have as their primary aim the furtherance of the charitable objects by disseminating in-house literature and encouraging the recipients to pray about and/or take action on a particular issue. Many mailings do contain a reply slip inviting the recipient to make a donation, but the trustees believe the cost of isolating the expenditure attributable to this would be greater than the expenditure itself.

Policy on reserves

The trustees have examined the requirement for reserves in the light of the main risks to The Institute. The trustees adopted the policy of holding in reserve unrestricted funds, not committed or invested in tangible fixed assets, equivalent to one and a half months' expenditure. The emphasis is on affording a measure of protection against a sudden and unpredicted fall in income or an unpredicted demand on expenditure. An overdraft facility of £50,000 has been arranged with The Institute's bank. This is available in addition to the funds held in reserve. This policy is kept under review by the trustees.

Plans for future periods

Under God, The Institute shall continue the work of promoting Christian influence in a secular world, and, by means of publications, website, lectures and conferences, provide theological, philosophical and practical arguments in support of the biblical worldview.

The Christian Institute

Trustees Report

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Reappointment of auditor

Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Tait Walker LLP, trading as MHA Tait Walker, on 1 May 2022.

Azets Audit Services are deemed to be reappointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 487(2) of the Companies Act 2006.

The trustees' annual report was approved on 15 September 2022 and signed on behalf of the board of trustees by:

Richard Turnbull

Rev Dr R D Turnbull

Chairman

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Opinion

We have audited the financial statements of The Christian Institute (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements were 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 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.

Independent Auditor's Report to the Members of The Christian Institute

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the .

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of The Christian Institute

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety and compliance with both the UK Companies Act and UK Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of
Azets Audit Services
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 22/9/2022

Azets Audit Services is a trading name of Azets Audit Services Limited

The Christian Institute

Statement of Financial Activities for the Year Ended 31 December 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	3,020,359	621,246	3,641,605	3,193,343
Investment income	4	3,718	1,320	5,038	7,601
Other income	5	2,719	-	2,719	5,901
Total Income		3,026,796	622,566	3,649,362	3,206,845
Expenditure on:					
Raising funds	6	(26,704)	(24,797)	(51,501)	(26,675)
Charitable activities	7	(2,561,355)	(544,613)	(3,105,968)	(2,954,955)
Other expenditure	8	(2,084)	-	(2,084)	(2,296)
Total Expenditure		(2,590,143)	(569,410)	(3,159,553)	(2,983,926)
Gains/losses on investment assets	16	15,435	-	15,435	3,268
Net income		452,088	53,156	505,244	226,187
Net movement in funds		452,088	53,156	505,244	226,187
Reconciliation of funds					
Total funds brought forward		2,749,443	182,265	2,931,708	2,705,521
Total funds carried forward	23	3,201,531	235,421	3,436,952	2,931,708

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 23.

The Christian Institute

Comparative Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	3,030,740	162,603	3,193,343
Investment income	4	4,760	2,841	7,601
Other income	5	5,901	-	5,901
Total income		3,041,401	165,444	3,206,845
Expenditure on:				
Raising funds	6	(23,194)	(3,481)	(26,675)
Charitable activities	7	(2,523,330)	(431,625)	(2,954,955)
Other expenditure	8	(2,296)	-	(2,296)
Total expenditure		(2,548,820)	(435,106)	(2,983,926)
Gains/losses on investment assets		3,268	-	3,268
Net income/(expenditure)		495,849	(269,662)	226,187
Net movement in funds		495,849	(269,662)	226,187
Reconciliation of funds				
Total funds brought forward		2,253,594	451,927	2,705,521
Total funds carried forward	23	2,749,443	182,265	2,931,708

The Christian Institute

(Registration number: 02634440)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	1,628,598	1,682,563
Investments	16	124,572	54,137
		1,753,170	1,736,700
Current assets			
Stocks	17	4,716	5,536
Debtors	18	182,962	240,949
Cash at bank and in hand		1,875,366	1,371,451
		2,063,044	1,617,936
Creditors: Amounts falling due within one year	19	(379,262)	(250,731)
Net current assets		1,683,782	1,367,205
Total assets less current liabilities		3,436,952	3,103,905
Creditors: Amounts falling due after more than one year	20	-	(172,197)
Net assets		3,436,952	2,931,708
Funds of the charity:			
Restricted		235,421	182,265
Unrestricted income funds			
Unrestricted		3,201,531	2,749,443
Total funds	23	3,436,952	2,931,708

The financial statements on pages 13 to 33 were approved by the trustees, and authorised for issue on 15 September 2022 and signed on their behalf by:

.....

Mr T E James
Trustee

The Christian Institute

Statement of Cash Flows for the Year Ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		505,244	226,187
Adjustments to cash flows from non-cash items			
Depreciation	10, 15	53,965	60,470
Investment income	4	(5,038)	(7,601)
Revaluation of investments	16	(15,435)	(3,268)
		538,736	275,788
Working capital adjustments			
Decrease in stocks	17	820	1,330
Decrease/(increase) in debtors	18	57,987	(189,185)
Increase in creditors	19	214,629	11,696
Net cash flows from operating activities		812,172	99,629
Cash flows from investing activities			
Interest receivable and similar income	4	5,038	7,601
Purchase of tangible fixed assets	15	-	(15,613)
Sale of tangible fixed assets		-	29,880
Purchase of investments	16	(55,000)	-
Net cash flows from investing activities		(49,962)	21,868
Cash flows from financing activities			
Repayment of loans and borrowings	19, 20	(258,295)	(56,765)
Net increase in cash and cash equivalents		503,915	64,732
Cash and cash equivalents at 1 January		1,371,451	1,306,719
Cash and cash equivalents at 31 December		1,875,366	1,371,451

All of the cash flows are derived from continuing operations during the above two periods.

The Christian Institute

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is a private company limited by guarantee, registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. It is also a registered charity in England and Wales, and in Scotland.

The address of its registered office is: Wilberforce House, 4 Park Road, Gosforth Business Park, Newcastle upon Tyne, NE12 8DG.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) regulations 2006 (as amended). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
The Christian Institute 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 notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Estimation uncertainty and judgements
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The main estimates are in relation to the calculation of prepayments and accrued income and accruals. Included within accrued income are legacies notified to the charity prior to the year end in accordance with the legacy accounting policy.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income.

Donations and legacies

Donations are recognised when the charity has been notified in writing of the amount and settlement is foreseeable. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing the amount and settlement is foreseeable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income consists of bank interest and returns from investments held. Bank interest is recognised on a received basis.

Other income

Other income relates to the sale of teaching materials related to the work of The Institute, such as theological books and CDs. It is recognised on receipt of the money from the sale.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixture and Fittings	25% to 40% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stocks are measured at the lower of cost and net realisable value.

Trade debtors

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	2,771,671	621,246	3,392,917	2,761,714
Legacies	187,938	-	187,938	365,629
Grants, including capital grants;				
Grants	60,750	-	60,750	66,000
Total for 2021	3,020,359	621,246	3,641,605	3,193,343
Total for 2020	3,030,740	162,603	3,193,343	

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;				
Interest receivable on bank deposits	3,718	1,320	5,038	7,601
Total for 2020	4,760	2,841	7,601	

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Sale of books and CDs	2,719	-	2,719	5,901
Total for 2020	5,901	-	5,901	

All income was allocated to unrestricted general and restricted funds as noted above. £nil income was allocated to unrestricted designated funds in either year.

6 Expenditure on raising funds

	Unrestricted General £	Restricted £	Total 2021 £	Total 2020 £
Staff - wages and salaries	293	-	293	195
Staff - Social Security costs	28	-	28	19
Staff - Pension costs	46	-	46	31
Office - Printing, postage and stationery	11,333	15,609	26,942	10,625
Bank and financial charges	14,952	9,188	24,140	15,774
General expenses	52	-	52	31
	26,704	24,797	51,501	26,675

There was £nil (2020: £nil) raising funds expenditure allocated to unrestricted designated funds.

7 Expenditure on charitable activities

	Unrestricted				
	Designated £	General £	Restricted £	Total 2021 £	Total 2020 £
The furtherance and promotion of the Christian religion in the UK and elsewhere	70,324	957,525	430,229	1,458,078	1,257,784
Staff costs	-	1,518,937	114,384	1,633,321	1,684,905
Governance	-	14,569	-	14,569	12,266
Total for 2021	70,324	2,491,031	544,613	3,105,968	2,954,955

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
The furtherance and promotion of the Christian religion in the UK and elsewhere (note 9)	3,091,399	-	3,091,399	2,942,689
Governance costs (note 9)	-	14,569	14,569	12,266
	3,091,399	14,569	3,105,968	2,954,955

£2,561,355 (2020 - £2,523,330) of the above expenditure was attributable to unrestricted funds and £544,613 (2020 - £431,625) to restricted funds.

8 Other expenditure

	Unrestricted			
	General £	Total 2021 £	Total 2020 £
Purchase cost of books and CDs	2,084	2,084	2,296
	2,084	2,084	2,296

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Analysis of direct, governance and support costs

Charitable activities expenditure

	Unrestricted			Total 2021	Total 2020
	Designated £	General £	Restricted £	£	£
Staff - Wages and Salaries	-	1,210,994	91,249	1,302,243	1,343,606
Staff - Social Security costs	-	117,878	8,839	126,717	129,985
Staff - Pension costs	-	190,065	14,296	204,361	211,313
Rent and rates	-	37,457	2,771	40,228	38,218
Light and heat	-	17,914	1,346	19,260	16,747
Repairs and maintenance	70,170	66,729	6,284	143,183	39,732
Insurance	-	9,253	4,870	14,123	13,284
Computer costs	-	32,075	1,881	33,956	35,955
Travel costs	154	52,342	2,989	55,485	51,969
Professional fees	-	94,768	397,899	492,667	393,034
Office - Telephone	-	22,724	1,708	24,432	26,064
Office - Printing, postage and stationery	-	435,521	6,500	442,021	421,422
Office - Equipment	-	51,154	2,451	53,605	49,772
Depreciation	-	53,965	-	53,965	60,470
Reference materials	-	72,812	1,310	74,122	65,162
Bank and financial charges	-	2,355	177	2,532	4,013
Conference and meeting costs	-	2,598	-	2,598	4,766
General expenses	-	800	43	843	1,017
Mortgage Interest	-	5,058	-	5,058	8,055
Fixed asset disposal	-	-	-	-	28,105
	70,324	2,476,462	544,613	3,091,399	2,942,689

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Staff costs			
Wages and salaries	2,038	2,038	1,929
Social security costs	196	196	183
Pension costs	333	333	312
Audit fees			
Audit of the financial statements	4,620	4,620	4,440
Other governance costs	7,382	7,382	5,402
	14,569	14,569	12,266

The charitable company allocates costs directly to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken during the year. Timesheet data forms the basis for apportionment of these remaining support costs.

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Audit fees	4,620	4,440
Other services- see note 13	2,340	2,220
Depreciation of fixed assets	53,965	60,470

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or any other benefits from the charity during the year for work as a trustee.

Directly incurred expenses of the trustees borne by the charity or paid to or on behalf of the trustees totalled £6,776 (2020: £3,613). All claims for expenses are subject to the charity's normal internal control procedures.

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	1,304,574	1,345,731
Social security costs	126,941	130,187
Pension costs	204,740	211,656
	1,636,255	1,687,574

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Charitable staff	48	50

The number of employees whose emoluments fell within the following bands was:

	2021 No	2020 No
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

The key management personnel (KMP) of the charity comprise the trustees and the following six staff; Mr C Hart, Mr S Calvert, Mr J Errington, Mr D Greatorex, Mr C Kelly and Mr S Webster. The total employee benefits (including social security and pension costs) of the six key management members of staff of the charity were £443,916 (2020 - £427,758).

13 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	4,620	4,440
Other fees to auditors		
All other non-audit services	2,340	2,220

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Taxation

The charity is a registered charity and is therefore exempt from direct taxation on its income and gains used for charitable purposes.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	2,134,072	256,886	2,390,958
At 31 December 2021	2,134,072	256,886	2,390,958
Depreciation			
At 1 January 2021	483,428	224,967	708,395
Charge for the year	42,682	11,283	53,965
At 31 December 2021	526,110	236,250	762,360
Net book value			
At 31 December 2021	1,607,962	20,636	1,628,598
At 31 December 2020	1,650,644	31,919	1,682,563

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Fixed asset investments

	2021	2020
	£	£
Investment - COIF Charities Investment Fund	124,572	54,137

Investments

	Listed investments	Total
	£	£
Cost or Valuation		
At 1 January 2021	54,137	54,137
Additions	55,000	55,000
Revaluation gain	15,435	15,435
At 31 December 2021	124,572	124,572
Net book value		
At 31 December 2021	124,572	124,572
At 31 December 2020	54,137	54,137

The historical cost of the investment is £105,000.

17 Stock

	2021	2020
	£	£
Resources, including books and CD's	4,716	5,536

18 Debtors

	2021	2020
	£	£
Gift Aid tax refunds	40,590	44,829
Legacies	129,975	180,662
Other debtors	12,397	15,458
	182,962	240,949

19 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	-	86,098
Trade creditors	119,744	157,433
Accruals	259,518	7,200
	379,262	250,731

20 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	-	172,197

Included in the creditors are the following amounts due after more than five years:

	2021 £	2020 £
After more than five years by instalments	-	15,147

In 2015 The Institute financed the purchase of 6 Park Road by a commercial mortgage arranged with its bankers, the Bank of Scotland. During 2021 the sum borrowed was repaid in full. The Institute now owns 4 Park Road (Wilberforce House) 5 and 6 Park Road (The John Newton Centre).

21 Pension and other schemes

Defined contribution pension scheme
The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £204,740 (2020 - £211,656).

22 Commitments

Operating lease commitments

The total amount of other financial commitments not provided in the financial statements was £169,441 (2020 - £159,880).

Notes to the Financial Statements for the Year Ended 31 December 2021

23 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General						
Unrestricted Operating Fund	755,858	3,026,796	(2,465,854)	(291,354)	-	1,025,446
Unrestricted Fixed Asset Fund	1,454,148	-	(53,965)	228,415	-	1,628,598
Unrestricted- Fixed Asset Investment Fund	54,137	-	-	55,000	15,435	124,572
	2,264,143	3,026,796	(2,519,819)	(7,939)	15,435	2,778,616
Designated						
Legacy Fund	485,300	-	-	(127,531)	-	357,769
Growth Fund	-	-	(70,170)	105,470	-	35,300
Republic of Ireland Fund	-	-	(154)	30,000	-	29,846
	485,300	-	(70,324)	7,939	-	422,915
Total unrestricted funds	2,749,443	3,026,796	(2,590,143)	-	15,435	3,201,531
Restricted funds						
Legal Defence Fund	181,715	621,246	(567,540)	-	-	235,421
Growth Fund	550	1,320	(1,870)	-	-	-
Total restricted funds	182,265	622,566	(569,410)	-	-	235,421
Total funds	2,931,708	3,649,362	(3,159,553)	-	15,435	3,436,952

Notes to the Financial Statements for the Year Ended 31 December 2021

The specific purposes for which the funds are to be applied are as follows:

The Unrestricted Operating Fund represents the cash resources freely available to further the general aims and objectives of the charity.

The Unrestricted Fixed Asset Fund represents the fixed assets, such as land and buildings, purchased for the use in furthering the general aims and objectives of the charity.

The value of the fund at 31 December 2021 is represented by the net book value of The Institute's fixed assets at that date. The transfer into the fixed asset fund represents the capital repayment of the mortgage during 2021 and the amount paid to purchase fixed assets during the year.

The Legacy Fund provides a measure of stability against the fluctuation in this source of income. When legacy income exceeds expected levels set in the budget approved by the trustees for the year, the excess is placed in the fund. Such funds are then released at the discretion of the Executive Committee.

The Growth Fund is used to support the growth of the Institute's work, including the development of three centres of excellence; for legal work, media work and supporting Christians. During 2021 The Trustees agreed the designation of £105,470 towards the remodelling of the John Newton Centre to improve the efficiency of operation within the building.

The Republic of Ireland Fund was established during the year to explore work in the Republic of Ireland. During 2021 The Trustees agreed the designation of £30,000 towards this work.

A restricted fund identifies money donated for a particular purpose and expenditure of those funds for that purpose.

The Legal Defence Fund is used to finance the cost of legal actions and the associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith.

Notes to the Financial Statements for the Year Ended 31 December 2021

24 Analysis of net assets between funds

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,628,598	-	-	1,628,598
Fixed asset investments	124,572	-	-	124,572
Net current assets/(liabilities)	1,025,446	422,915	235,421	1,683,782
Total net assets	2,778,616	422,915	235,421	3,436,952

	Unrestricted			
	General £	Designated £	Restricted £	Total funds at 31 December 2020 £
Tangible fixed assets	1,682,563	-	-	1,682,563
Fixed asset investments	54,137	-	-	54,137
Net current assets/(liabilities)	699,640	485,300	182,265	1,367,205
Creditors over 1 year	(172,197)	-	-	(172,197)
Total net assets	2,264,143	485,300	182,265	2,931,708

25 Analysis of net funds

	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,371,451	503,915	1,875,366
Debt due within one year	(86,098)	86,098	-
Debt due after more than one year	(172,197)	172,197	-
Net funds	1,113,156	762,210	1,875,366

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,306,719	64,732	1,371,451
Debt due within one year	(64,704)	(21,394)	(86,098)
Debt due after more than one year	(250,356)	78,159	(172,197)
Net funds	991,659	121,497	1,113,156

26 Related party transactions

During the year the charity made the following related party transactions:

Coalition for Marriage Limited
The Coalition for Marriage Limited (company number 07880604) is an umbrella group of individuals and organisations in the UK that support traditional marriage. Mr C Hart, The Institute's Chief Executive, is an unpaid Director of Coalition for Marriage Limited. Mr R Badams, a Trustee of The Institute is an unpaid Director of Coalition for Marriage Limited. Expenses incurred by The Institute on behalf of Coalition for Marriage Limited and reimbursed were £3,523 (2020: £4,671). The CI made an unsecured £10,000 loan to C4M during the year ended 2020, this was repaid as at 31st December 2020, there was no equivalent transaction during the current year. At the balance sheet date the amount due from Coalition for Marriage Limited was £102 (2020 - £892).

Scotland for Marriage Limited
Scotland forMarriage Limited (company number SC411348) is a campaign to support marriageas the union of one man and one woman in Scotland. Mr C Hart is an unpaid Director of Scotland for Marriage Limited. During the year a contribution was made by The Institute to Scotland for Marriage Limited of £nil (2020: £600).

Richard Turnbull
Richard Turnbull, Trustee of The Institute, provides teaching and training to The Institute. The Institute paid £6,800 (2020: £3,900) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £1,058 (2020: £1,078) were reimbursed.

The Bible Teaching Trust
The Bible Teaching Trust (charity number 1156102) provides teaching and training to Christian organisations and individuals. Rev Rupert Bentley-Taylor, who is not a trustee of the Bible Teaching Trust, provides teaching services on behalf of the Trust. The Institute paid the Trust £783 (2020: £1,515) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £184 (2020: £nil) were reimbursed.

THE CHRISTIAN INSTITUTE

England & Wales - Charity number 1004774

Accounts

Company registration number: 02634440

Charity registration number: 1004774

Scottish Charity registration number: SC039220

THE CHRISTIAN INSTITUTE

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

The Christian Institute

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The Christian Institute

Reference and Administrative Details

Trustees	Rev Dr R D Turnbull Mr R L Badams Rev R P Bentley-Taylor Mr J Burn OBE Rev G R Curry Rev D R J Holloway Mr T E James Mr M T S Judge Rev J H A Leggett Mr K J Nelson MBE Rev Dr W J U Philip Dr P A Robinson
Key Management Personnel	Mr C Hart (Chief Executive) Mr S Calvert (Deputy Director) Mr C Kelly (Deputy Director) Mr J Errington (Head of Operations) Mr D Greatorex (Head of Research) Mr S Webster (In-house Solicitor)
Registered Office	Wilberforce House 4 Park Road Gosforth Business Park Newcastle upon Tyne NE12 8DG The charity is incorporated in England and Wales.
Company Registration Number	02634440
Charity Registration Number	1004774
Scottish Charity registration number	SC039220
Bankers	Bank of Scotland London 33 Old Broad Street London EC2N 1HZ
Auditor	MHA Tait Walker Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Christian Institute

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2020.

Structure, governance and management

Company and Charity Status

The Christian Institute ("The Institute") is a company limited by guarantee and is governed by its Articles of Association. It was incorporated on 1 August 1991 and registered with the Charity Commission in England on 16 October 1991. It was entered on the Scottish Charity Register on 29 January 2008. The members of The Institute have no shareholdings but in the event of a winding up each has undertaken to contribute to the payment of liabilities such an amount as may be required not exceeding a total of £1. The number of guarantees as at 31 December 2020 totalled 14. The members of the Institute include current trustees and former trustees.

Governance
The charity is governed by its Council of Management which meets at least three times a year to set strategy and oversee governance. The Chief Executive has operational responsibility.

Recruitment and appointment of the Council of Management

Other than in these paragraphs Council Members are referred to as trustees. They are appointed by the company in general meeting. They must be members of the company and will therefore have affirmed agreement to the Doctrinal Basis of The Institute. Thereafter, the aim is to have a mix of experience and skills.

Each year one-third of Council Members retire by rotation and those retiring are eligible for re-election.

The Council has appointed an Executive Committee comprising three members of The Council whose meetings are normally attended by the Chief Executive. This committee operates under specific terms of reference which delegate certain functions to it from The Council and reports its decisions fully and promptly to The Council. The Council and the Executive each meet at least three times a year.

Induction and training of trustees

New trustees are recruited from individuals who are known to support the work of The Institute. New trustees are given an induction briefing which includes: -

• The obligations of trustees including the latest guidance from the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.
• The Articles of Association, and any operational documents adopted by the trustees.
• The latest trustees' report and financial statements, and information on the current financial position of the charity.
• Future plans and objectives.
• Minutes of the trustees' meetings for the twelve months preceding appointment.

New trustees with little previous experience of trusteeship are strongly encouraged to attend a course or seminar dealing with the role and responsibilities of a trustee. They, along with all trustees, are also required to complete 'Declaration of Interests' and 'Fit and Proper Person' forms. All trustees take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

The Christian Institute

Trustees' Report

Risk Management

The trustees have identified the major risks to which they believe The Institute is exposed. Where appropriate, systems or procedures have been established to minimise those risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements covering staff, volunteers, and visitors to The Institute's premises. The trustees believe that corruption, bribery and unfair actions as well as being contrary to Christian beliefs also hamper development and impede progress. The trustees insist on integrity in all aspects of The Institute's activities and expect the same from all those who work with The Institute.

Objectives and activities

The principal activity of The Institute is the furtherance and promotion of the Christian Religion in the United Kingdom and elsewhere, and the advancement of education in accordance with the doctrines and principles set out in the Doctrinal Basis in the Articles of Association. Within this The Institute seeks to promote Christian influence in a secular world. It does so by disseminating Christian teaching relevant to current moral and ethical debates over marriage and the family, education, religious liberties, medical ethics, drugs and the constitution. It seeks to inform and educate government, the media and the public at large about such teaching; and to encourage Christian men and women in their own witness by helping to equip them for it in whatever sphere God has placed them. The principal means it uses are its own publications, website, lectures and conferences providing theological, philosophical and practical arguments in support of the biblical worldview.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The main activities undertaken to further the charitable purposes of The Institute for the public benefit are described in this section.

The Institute continues to respond to the large number of individual enquiries which come in by telephone, post and email. During 2020 The Institute recorded over 16,700 such enquiries. More complex questions are dealt with by staff qualified to explain Christian teaching across the range of areas The Institute covers.

Both the website and Annual Review, referred to below, include The Institute’s doctrinal basis and beliefs on many contemporary issues.

The Institute’s meetings enable it to encourage Christians across the country to be a positive Christian influence and to pray for the nation. Due to the Covid-19 pandemic, from March 2020 The Institute had to stop most in-person meetings. However, despite all the restrictions, staff were still able to speak to more than 11,300 people at 207 online and, when permitted, in-person events. Every church meeting outlines biblical principles which underpin The Institute’s work, and shows how those biblical principles should affect Christian involvement in today’s society. During 2020 The Institute provided biblical teaching on a range of areas, including on human identity, the value of all human life, and work to protect religious freedom. Many supporters first learn about The Institute’s work at one of its meetings.

The Christian Institute

Trustees' Report

Although regular meetings in churches are rarely recorded, many of The Institute's other meetings are. The majority of these are available from The Institute's website in the form of free downloadable audio files. There were a total of 79,749 audio downloads from The Institute's website in 2020.

Every year The Institute holds an 'Autumn Lectures' series given by guest speakers. The theme for 2020 was 'Christian leadership in times of crisis', and the lectures took place via YouTube. Revd Dr Richard Turnbull examined the challenge the pandemic presented for church leaders and used historical examples to consider what the Christian faith has to say about leadership in such times.

The Institute's Christian worldview DVD series, 'Living Christianity', was launched in March 2019 and has been well received. The youth edition is nearing completion.

During the year The Institute continued its programme of ongoing staff training which reviews the ethical, social and legal issues taken up by The Institute over the years. Sessions were held both online and in-person by social policy expert Dr Sharon James. The Institute also continued its theological seminars for staff. In addition, Institute staff were addressed by visiting speakers on a range of topics.

Of The Institute's total mailing list of 60,186 people, more than 5,100 are church leaders or representatives at a given church. The Institute's financial support comes from its mailing list, including from many of these churches and church leaders. Church leaders often say how much The Institute's briefings help them in their preaching and pastoral work. Hundreds of churches use The Institute's material in their prayer meetings and services. The Institute is also aware that thousands of individual Christians on The Institute's mailing list use the material in their own prayers. Many use the material to promote discussion about Christian teaching in their homes and community.

The Institute is contacted almost every week by the media - local and national radio, TV and newspapers - usually to request a Christian view on an event, issue or argument upon which the media has chosen to report. In 2020 there were 68 opportunities to put forward a Christian view to the media. The Institute also responded to individual journalists' requests for information on ethical and moral issues.

As well as being clear about Christian belief, in any consideration of contemporary moral and ethical issues it is imperative that the facts are presented in a way which enables them to be easily understood. This means a large amount of staff time and resources is spent researching and writing about an issue from a Christian perspective in order to produce a publication accessible to all. In addition The Institute publishes research into issues of religious liberty which directly affect The Institute, its supporters and other religious charities.

The Institute's website continued to provide a valuable means of disseminating information about the application of the Christian faith to contemporary issues. During 2020 there were 5,408,231 visits to The Institute's website. The Institute's website stories are also posted on Facebook and Twitter, where it has a combined following of 64,284 - a four per cent increase on the previous year. There were 876,202 views of 369 Institute videos which were posted online in 2020.

The Institute produced 13 new publications in 2020, as well as four newsletters, its Annual Review and two Week of Prayer leaflets, to provide clear and accurate information on a range of issues from a Christian perspective. The publications were used by Christians, politicians, journalists and the general public.

The Institute published guides to help parents in England and Wales understand concerns about new sex and relationships education subjects. Leaflets to help Christians understand contemporary ethical and worldview issues were produced. These included publications on identity politics, gender ideology and a Christian view of history.

The Institute also produced guides to help Christians think through moral issues facing the UK, including abortion and divorce, as well as publishing guides on the Scottish Government's hate crime Bill and the push to ban 'conversion therapy'.

Throughout the year The Institute's Education Officer John Denning continued to equip Christians to be salt and light in the education system. John gave tailored practical advice to over 170 parents, teachers and school governors, helping them address practical implications raised by the Equality Act, sex education, Religious Education and how issues of sexuality and gender can be dealt with in school.

UK
In the second half of 2020 The Institute began work to protect the core work of churches from a ban on so-called conversion therapy, including obtaining a legal opinion from Jason Coppel QC. Pressure is being put on the UK Government and the Northern Ireland Executive to ban preaching, prayer and pastoral conversations which do not endorse LGBT theology. The Institute helped supporters understand the risk to gospel freedom and encouraged them to raise concerns with their elected representatives.

The Institute also worked to challenge Westminster and the devolved legislatures over the level of restrictions on churches after the first wave of the pandemic. Supporters were urged to write to politicians urging them to reopen churches, keep them open and treat them fairly. The Institute was also able to advise church leaders on complying with the law related to holding physical worship services.

England and Wales
The Institute encouraged supporters to respond to the Law Commission's recommendations for changes to hate crime law in England and Wales. The Commission's plans would make it easier to commit a 'stirring up hatred' offence.

Institute supporters in England and Wales were also encouraged to respond to a Law Commission consultation on changes to wedding laws, which risk undermining the dignity of marriage.

England
During 2020 The Institute continued to monitor the teaching and plans for statutory Relationships and Sex Education (RSE) in English schools. A new booklet was produced, Relationships and Sex Education, to help explain what the law does and does not require.

Parents in Warwickshire contacted The Institute about particularly inappropriate content being used already in primary schools, and The Institute helped get it withdrawn.

Wales
The Welsh Government introduced the Curriculum and Assessment (Wales) Bill to make significant changes to sex education and RE. The Institute helped supporters to contact their MSs, raising concerns about marginalising Christian teaching in schools and urging them to vote to protect children from inappropriate content. We also urged the retention of the right of withdrawal for religious education and from lessons parents thought were inappropriate within sex education. The Bill became law in March 2021.

Scotland
In Scotland The Institute held 59 online and in-person meetings which were attended by 3,091 people.

The Institute backed the 'Free to Disagree' campaign, helping to secure a series of important changes to the Hate Crime and Public Order (Scotland) Bill. The Institute held a series of webinars for church leaders on the issue of hate crime, and produced briefings for supporters.

The Christian Institute

Trustees' Report

Northern Ireland
During 2020 staff spoke at 50 church meetings in Northern Ireland, and also gave interviews to a range of Northern Ireland media outlets.

Throughout 2020 The Institute has sought to uphold the principle that all human life is precious and should be protected. In Northern Ireland, this view is strongly held in all sections of the community. Yet new abortion laws for Northern Ireland were passed by the Westminster Parliament in 2020. The regulations effectively introduce abortion for any reason up to 24 weeks and up to birth for babies with disabilities. There would be many Christian health professionals who would be affected and would not want to be involved in such procedures for reasons of conscience. The Institute urged supporters to raise concerns with their MP, and has been monitoring the implementation of the new regulations.

Throughout history, Christians have always opposed euthanasia. Under a new Bill in the Republic of Ireland's Parliament, residents of the Province would have been able to travel to the Republic for assistance to commit suicide or to be euthanised. In the call for evidence at Committee Stage, which was open to residents of Northern Ireland, the Institute mobilised its supporters in Northern Ireland to oppose the plans.

After the Institute became involved the General Register Office in Northern Ireland withdrew its threat to deregister churches for all weddings if they did not explicitly opt out of conducting same-sex weddings.

The Institute helped supporters respond to Judge Desmond Marrinan's review of hate crime law in Northern Ireland. The proposals would restrict free speech in Northern Ireland.

Legal Defence Fund
The Institute's Legal Defence Fund is a restricted fund. It is used to finance the cost of legal actions and their associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith. During 2020 it was used, amongst other cases, to:

• Help Christian street preacher David McConnell pursue a claim for being wrongfully arrested and detained for over five hours. In May 2021, David received £3,250 plus costs from West Yorkshire Police.

• Assist Stirling Free Church and the Billy Graham Evangelistic Association in religious discrimination claims against a multimillion-pound trust fund. The Robertson Trust cancelled bookings by both organisations of one of its conference centres because they would involve activities promoting the Christian faith. Strong objections were also raised to the church's beliefs about marriage. These cases could set helpful precedents for Christian religious liberty. The Institute has also been helping the Trust's former CEO, Kenneth Ferguson, in a separate claim for unfair dismissal and religion or belief discrimination. Mr Ferguson claims that the Trust took disciplinary action against him because of his association with Stirling Free Church.

• Continue to help Cornerstone (North East) Adoption and Fostering Service in its legal action against Ofsted. The schools' inspectorate downgraded Cornerstone's fostering work and labelled its Christian ethos "discriminatory" because it only works with evangelical Christians. In July 2020 the High Court ruled that Cornerstone can continue to only recruit evangelical foster carers, although the judge also ruled that Cornerstone cannot require carers to abide by its code of conduct on living consistently with the charity's Christian beliefs about marriage between a man and a woman. At the end of June 2021, The Institute helped Cornerstone appeal this part of the ruling, with lawyers arguing that the High Court's interpretation of the law was flawed.

• Assist churches, Christian charities and individuals to avoid legal disputes or unnecessary situations where their religious liberty might be infringed, enabling them to know their rights and legal protections.

The Christian Institute

Trustees' Report

Financial review
The work of The Institute is financed almost entirely by gift income. It receives no public funding. The gift income in the year under review, including gifts to the restricted funds, was £3,193,343 against £2,912,597 for the previous year.

At the end of 2020 the liquid resources available for the general work of the Institute stood at £809,995. The trustees wish to record their thanks to all The Institute's supporters, collectively and severally, for their prayers, advice, words of encouragement, and not least the generosity of their giving. The trustees are particularly encouraged by the continuing growth in committed and regular giving. This is a great help in planning and budgeting.

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. This also considers the effectiveness of available measures to assist in mitigating the impact. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Volunteers

The trustees continue to be grateful for the unstinting efforts of the volunteers who help the work of The Institute. Many have voluntarily given their time to speak at Institute meetings, given seminars to staff and helped in the organisation of The Institute's meetings around the UK. The hospitality of Christians and congregations around the UK is a great blessing to staff as they host meetings and help such events to run smoothly. There are also those who are willing to advise The Institute, giving to The Institute their professional knowledge and expertise. During 2020 volunteers continued to help with mailings at Wilberforce House, often at short notice.

Trustees do not receive any payment or benefits for their work as a trustee.

Pay Policy for Key Management Personnel

The trustees consider that they together with the individuals listed in Note 12 comprise the Key Management Personnel (KMP) of The Institute in charge of directing and controlling the charity, and running and operating the activities on a day-to-day basis.

The pay of the KMP is reviewed annually. No trustee receives remuneration for work as a trustee. For KMP who are employees the trustees benchmark against inflation and against the pay levels of individuals in other sectors with similar roles and responsibilities. Pay levels are then set using this information together with budget and forecast information, ensuring that The Institute can afford any proposed increases. The trustees then agree any uplift to remuneration.

The Christian Institute

Trustees' Report

Fundraising disclosures

The year-on-year fundraising activities of The Institute have been minimal. The Institute does not:

• contact its supporters by telephone in order to solicit donations;
• sell, or, in any way, share details of its own supporters with third parties;
• reveal the details of any donation unless required to do so by a lawful authority;
• use third parties, such as telephone call centres, to contact potential donors on The Institute's behalf;
• retain the services of a professional fundraiser or consultant.

None of the staff have a fundraising brief. In general fundraising events are not held. The Institute's mailing list is free of charge to join. All of The Institute's mailings (in common with most of the meetings) have as their primary aim the furtherance of the charitable objects by disseminating in-house literature and encouraging the recipients to pray about and/or take action on a particular issue. Many mailings do contain a reply slip inviting the recipient to make a donation, but the trustees believe the cost of isolating the expenditure attributable to this would be greater than the expenditure itself.

Policy on reserves

The trustees have examined the requirement for reserves in the light of the main risks to The Institute. The trustees adopted the policy of holding in reserve unrestricted funds, not committed or invested in tangible fixed assets, equivalent to one and a half months' expenditure. The emphasis is on affording a measure of protection against a sudden and unpredicted fall in income or an unpredicted demand on expenditure. An overdraft facility of £50,000 has been arranged with The Institute's bank. This is available in addition to the funds held in reserve. This policy is kept under review by the trustees.

Plans for future periods

The Institute shall continue the work of promoting Christian influence in a secular world, and, by means of publications, website, lectures and conferences, provide theological, philosophical and practical arguments in support of the biblical worldview.

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The Christian Institute

Trustees' Report

Statement of Trustees' Responsibilities
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Reappointment of auditor
MHA Tait Walker are deemed to be reappointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 487(2) of the Companies Act 2006.

The trustees' annual report was approved on 23 September 2021 and signed on behalf of the board of trustees by:

Richard Turnbull
.....
Rev Dr R D Turnbull
Chairman

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Opinion
We have audited the financial statements of The Christian Institute (the 'charity') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements were 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.

Independent Auditor's Report to the Members of The Christian Institute

Other information
The trustees are responsible for the other information. The other information comprises the information included in the 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.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8 and 9), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

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

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

• Enquiries with management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
• Reviewing board minutes;
• Challenging assumptions and judgements made by management in their significant accounting estimates; and
• Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; anti-bribery and corruption; and, compliance with both the UK Companies Act and UK Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

The Christian Institute

Independent Auditor's Report to the Members of The Christian Institute

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of MHA Tait Walker
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 27/9/2021

MHA Tait Walker is a trading name of Tait Walker LLP.

The Christian Institute

Statement of Financial Activities for the Year Ended 31 December 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	3,030,740	162,603	3,193,343	2,912,597
Investment income	4	4,760	2,841	7,601	5,685
Other income	5	5,901	-	5,901	17,338
Total Income		3,041,401	165,444	3,206,845	2,935,620
Expenditure on:					
Raising funds	6	(23,194)	(3,481)	(26,675)	(22,429)
Charitable activities	7	(2,523,330)	(431,625)	(2,954,955)	(2,710,297)
Other expenditure	8	(2,296)	-	(2,296)	(9,194)
Total Expenditure		(2,548,820)	(435,106)	(2,983,926)	(2,741,920)
Gains/losses on investment assets	16	3,268	-	3,268	869
Net income/(expenditure)		495,849	(269,662)	226,187	194,569
Net movement in funds		495,849	(269,662)	226,187	194,569
Reconciliation of funds					
Total funds brought forward		2,253,594	451,927	2,705,521	2,510,952
Total funds carried forward	23	2,749,443	182,265	2,931,708	2,705,521

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 23.

The Christian Institute

Comparative Statement of Financial Activities for the Year Ended 31 December 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	2,759,666	152,931	2,912,597
Investment income	4	3,098	2,587	5,685
Other income	5	17,338	-	17,338
Total income		2,780,102	155,518	2,935,620
Expenditure on:				
Raising funds	6	(19,601)	(2,828)	(22,429)
Charitable activities	7	(2,567,384)	(142,913)	(2,710,297)
Other expenditure	8	(9,194)	-	(9,194)
Total expenditure		(2,596,179)	(145,741)	(2,741,920)
Gains/losses on investment assets		869	-	869
Net income		184,792	9,777	194,569
Net movement in funds		184,792	9,777	194,569
Reconciliation of funds				
Total funds brought forward		2,068,802	442,150	2,510,952
Total funds carried forward	23	2,253,594	451,927	2,705,521

The Christian Institute

(Registration number: 02634440)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	15	1,682,563	1,757,300
Investments	16	54,137	50,869
		1,736,700	1,808,169
Current assets			
Stocks	17	5,536	6,866
Debtors	18	240,949	51,764
Cash at bank and in hand		1,371,451	1,306,719
		1,617,936	1,365,349
Creditors: Amounts falling due within one year	19	(250,731)	(217,641)
Net current assets		1,367,205	1,147,708
Total assets less current liabilities		3,103,905	2,955,877
Creditors: Amounts falling due after more than one year	20	(172,197)	(250,356)
Net assets		2,931,708	2,705,521
Funds of the charity:			
Restricted		182,265	451,927
Unrestricted income funds			
Unrestricted		2,749,443	2,253,594
Total funds	23	2,931,708	2,705,521

The financial statements on pages 14 to 34 were approved by the trustees, and authorised for issue on 23 September 2021 and signed on their behalf by:

.....
Mr T E James
Trustee

The Christian Institute

Statement of Cash Flows for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income		226,187	194,569
Adjustments to cash flows from non-cash items			
Depreciation	10, 15	60,470	61,120
Investment income	4	(7,601)	(5,685)
Revaluation of investments	16	(3,268)	(869)
		275,788	249,135
Working capital adjustments			
Decrease/(increase) in stocks	17	1,330	(5,159)
(Increase)/decrease in debtors	18	(189,185)	154,837
Increase/(decrease) in creditors	19	11,696	(9,214)
Net cash flows from operating activities		99,629	389,599
Cash flows from investing activities			
Interest receivable and similar income	4	7,601	5,685
Purchase of tangible fixed assets	15	(15,613)	(13,135)
Sale of tangible fixed assets		29,880	-
Purchase of investments	16	-	(50,000)
Net cash flows from investing activities		21,868	(57,450)
Cash flows from financing activities			
Repayment of loans and borrowings	19, 20	(56,765)	(88,675)
Net increase in cash and cash equivalents		64,732	243,474
Cash and cash equivalents at 1 January		1,306,719	1,063,245
Cash and cash equivalents at 31 December		1,371,451	1,306,719

All of the cash flows are derived from continuing operations during the above two periods.

The Christian Institute

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is a private company limited by guarantee, registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. It is also a registered charity in England and Wales, and in Scotland.

The address of its registered office is: Wilberforce House, 4 Park Road, Gosforth Business Park, Newcastle upon Tyne, NE12 8DG.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) regulations 2006 (as amended). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
The Christian Institute 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 notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. This also considers the effectiveness of available measures to assist in mitigating the impact. The charity has a strong positive cash position and is forecasting for this to continue to be the case. The Trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern. Based on the factors set out above the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis.

Estimation uncertainty and judgements
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The main estimates are in relation to the calculation of prepayments and accrued income and accruals. Included within accrued income are legacies notified to the charity prior to the year end in accordance with the legacy accounting policy.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income.

Donations and legacies

Donations are recognised when the charity has been notified in writing of the amount and settlement is foreseeable. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing the amount and settlement is foreseeable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income consists of bank interest and returns from investments held. Bank interest is recognised on a received basis.

Other income

Other income relates to the sale of teaching materials related to the work of The Institute, such as theological books and CDs. It is recognised on receipt of the money from the sale.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixture and Fittings	25% to 40% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stocks are measured at the lower of cost and net realisable value.

Trade debtors

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted General £	Restricted £	Total 2020 £	Total 2019 £
Donations	2,599,111	162,603	2,761,714	2,551,486
Legacies	365,629	-	365,629	291,111
Grants	66,000	-	66,000	70,000
	3,030,740	162,603	3,193,343	2,912,597

4 Investment income

	Unrestricted General £	Restricted £	Total 2020 £	Total 2019 £
Interest receivable on bank deposits	4,760	2,841	7,601	5,685

5 Other income

	Unrestricted General £	Total 2020 £	Total 2019 £
Sale of books and CDs	5,901	5,901	17,338

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Expenditure on raising funds

	Unrestricted General £	Restricted £	Total 2020 £	Total 2019 £
Staff - wages and salaries	195	-	195	217
Staff - Social Security costs	19	-	19	20
Staff - Pension costs	31	-	31	34
Office - Printing, postage and stationery	10,625	-	10,625	9,094
Bank and financial charges	12,293	3,481	15,774	13,025
General expenses	31	-	31	39
	23,194	3,481	26,675	22,429

7 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2020 £	Total 2019 £
The furtherance and promotion of the Christian religion in the UK and elsewhere		948,132	309,652	1,257,784	1,133,116
Staff costs		1,562,932	121,973	1,684,905	1,559,974
Governance costs	9	12,266	-	12,266	17,207
		2,523,330	431,625	2,954,955	2,710,297

	Activity undertaken directly £	Activity support costs £	2020 £	2019 £
The furtherance and promotion of the Christian religion in the UK and elsewhere	2,942,689	-	2,942,689	2,693,090
Governance costs	-	12,266	12,266	17,207
	2,942,689	12,266	2,954,955	2,710,297

£2,523,330 (2019 - £2,567,384) of the above expenditure was attributable to unrestricted funds and £431,625 (2019 - £142,913) to restricted funds.

8 Other expenditure

	Unrestricted General £	Total 2020 £	Total 2019 £
Purchase cost of books and CDs	2,296	2,296	9,194
	2,296	2,296	9,194

The Christian Institute

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of direct, governance and support costs

Charitable activities expenditure

	Unrestricted			
	General	Restricted	Total 2020	Total 2019
	£	£	£	£
Staff - Wages and Salaries	1,246,288	97,318	1,343,606	1,244,371
Staff - Social Security costs	120,638	9,347	129,985	120,372
Staff - Pension costs	196,005	15,308	211,313	195,231
Rent and rates	35,459	2,759	38,218	41,542
Light and heat	15,558	1,189	16,747	18,028
Repairs and maintenance	36,886	2,846	39,732	46,087
Insurance	8,710	4,574	13,284	13,064
Computer costs	33,777	2,178	35,955	31,056
Travel costs	50,710	1,259	51,969	144,908
Professional fees	106,573	286,461	393,034	124,838
Office - Telephone	24,182	1,882	26,064	28,348
Office - Printing, postage and stationery	419,621	1,801	421,422	467,322
Office - Equipment	46,672	3,100	49,772	47,944
Depreciation	60,470	-	60,470	61,120
Reference materials	63,868	1,294	65,162	64,579
Bank and financial charges	3,724	289	4,013	3,948
Conference and meeting costs	4,766	-	4,766	27,803
General expenses	997	20	1,017	947
Mortgage Interest	8,055	-	8,055	11,582
Fixed asset disposal	28,105	-	28,105	-
	2,511,064	431,625	2,942,689	2,693,090

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Staff costs			
Wages and salaries	1,929	1,929	1,782
Social security costs	183	183	175
Pension costs	312	312	290
Audit fees			
Audit of the financial statements	4,440	4,440	4,300
Other governance costs	5,402	5,402	10,660
	12,266	12,266	17,207

The charitable company allocates costs directly to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken during the year. Timesheet data forms the basis for apportionment of these remaining support costs.

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Audit fees	4,440	4,300
Other services	2,220	2,180
Depreciation of fixed assets	60,470	61,120

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or any other benefits from the charity during the year for work as a trustee.

Directly incurred expenses of the trustees borne by the charity or paid to or on behalf of the trustees totalled £3,613 (2019: £9,028). All claims for expenses are subject to the charity's normal internal control procedures.

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	1,345,731	1,246,370
Social security costs	130,187	120,567
Pension costs	211,656	195,555
	1,687,574	1,562,492

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Charitable staff	50	48

The number of employees whose emoluments fell within the following bands was:

	2020 No	2019 No
£60,001 - £70,000	1	1

The key management personnel (KMP) of the charity comprise the trustees and the following six staff; Mr C Hart, Mr S Calvert, Mr J Errington, Mr D Greatorex, Mr C Kelly and Mr S Webster. The total employee benefits (including social security and pension costs) of the six key management members of staff of the charity were £427,758 (2019 - £405,273).

13 Auditors' remuneration

	2020 £	2019 £
Audit of the financial statements	4,440	4,300
Other fees to auditors		
All other non-audit services	2,220	2,180

14 Taxation

The charity is a registered charity and is therefore exempt from direct taxation on its income and gains used for charitable purposes.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	2,134,072	271,153	2,405,225
Additions	-	15,613	15,613
Disposals	-	(29,880)	(29,880)
At 31 December 2020	2,134,072	256,886	2,390,958
Depreciation			
At 1 January 2020	440,747	207,178	647,925
Charge for the year	42,681	17,789	60,470
At 31 December 2020	483,428	224,967	708,395
Net book value			
At 31 December 2020	1,650,644	31,919	1,682,563
At 31 December 2019	1,693,325	63,975	1,757,300

Notes to the Financial Statements for the Year Ended 31 December 2020

16 Fixed asset investments

	2020 £	2019 £
Investment - COIF Charities Investment Fund	54,137	50,869

Investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2020	50,869	50,869
Revaluation gain	3,268	3,268
At 31 December 2020	54,137	54,137
Net book value		
At 31 December 2020	54,137	54,137
At 31 December 2019	50,869	50,869

The historical cost of the investment is £50,000.

17 Stock

	2020 £	2019 £
Resources, including books and CD's	5,536	6,866

18 Debtors

	2020 £	2019 £
Gift Aid tax refunds	44,829	30,290
Legacies	180,662	12,738
Other debtors	15,458	8,736
	240,949	51,764

Notes to the Financial Statements for the Year Ended 31 December 2020

19 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans	86,098	64,704
Trade creditors	157,433	139,831
Accruals	7,200	13,106
	250,731	217,641

20 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Bank loans	172,197	250,356

Included in the creditors are the following amounts due after more than five years:

	2020	2019
	£	£
After more than five years by instalments	15,147	104,433

In 2015 The Institute financed the purchase of 6 Park Road by a commercial mortgage arranged with its bankers, the Bank of Scotland. The sum borrowed is repayable over 15 years. The Institute now owns 4 Park Road (Wilberforce House) 5 and 6 Park Road (The John Newton Centre). The mortgage is secured on these properties. The rate of interest payable is 2.56% above the Bank of England base rate.

21 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £211,656 (2019 - £195,555).

22 Commitments

Operating lease commitments

The total amount of other financial commitments not provided in the financial statements was £159,880 (2019 - £123,904).

Notes to the Financial Statements for the Year Ended 31 December 2020

23 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted						
General						
Unrestricted Operating Fund	545,683	2,821,772	(2,488,350)	(72,378)	3,268	809,995
Designated						
Unrestricted Fixed Asset Fund	1,442,240	-	(60,470)	72,378	-	1,454,148
Legacy Fund	265,671	219,629	-	-	-	485,300
	1,707,911	219,629	(60,470)	72,378	-	1,939,448
Total Unrestricted	2,253,594	3,041,401	(2,548,820)	-	3,268	2,749,443
Restricted						
Legal Defence Fund	446,646	164,124	(429,055)	-	-	181,715
Growth Fund	5,281	1,320	(6,051)	-	-	550
Total restricted	451,927	165,444	(435,106)	-	-	182,265
Total funds	2,705,521	3,206,845	(2,983,926)	-	3,268	2,931,708

The specific purposes for which the funds are to be applied are as follows:

The Unrestricted Operating Fund represents the cash resources freely available to further the general aims and objectives of the charity.

The Unrestricted Fixed Asset Fund represents the fixed assets, such as land and buildings, purchased for the use in furthering the general aims and objectives of the charity.

The value of the fund at 31 December 2020 is represented by the net book value of The Institute's fixed assets at that date less the balance due on the commercial mortgage taken out to finance the purchase of 6 Park Road in March 2015. The transfer into the fixed asset fund represents the capital element of the mortgage payments throughout 2020 and the amount paid to purchase fixed assets during the year.

The Legacy Fund provides a measure of stability against the fluctuation in this source of income. When legacy income exceeds expected levels set in the budget approved by the trustees for the year, the excess is placed in the fund. Such funds are then released at the discretion of the Executive Committee.

A restricted fund identifies money donated for a particular purpose and expenditure of those funds for that purpose.

The Legal Defence Fund is used to finance the cost of legal actions and the associated campaign work in cases of national importance for religious liberty. It is available to support Christians who claim to have been unlawfully harassed or discriminated against because of their faith.

The Growth Fund is used to support the growth of the Institute's work, including the development of three centres of excellence; for legal work, media work and supporting Christians.

24 Analysis of net assets between funds

	Unrestricted			
	General	**Designated**	**Restricted**	**Total funds**
	£	**£**	**£**	**£**
Tangible fixed assets	-	1,682,563	-	1,682,563
Fixed asset investments	-	54,137	-	54,137
Net current assets/(liabilities)	809,995	374,945	182,265	1,367,205
Creditors over 1 year	-	(172,197)	-	(172,197)
Total net assets	809,995	1,939,448	182,265	2,931,708

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted			
	General £	Designated £	Restricted £	Total funds at 31 December 2019 £
Tangible fixed assets	-	1,757,300	-	1,757,300
Fixed asset investments	-	50,869	-	50,869
Net current assets/(liabilities)	545,683	150,098	451,927	1,147,708
Creditors over 1 year	-	(250,356)	-	(250,356)
Total net assets	545,683	1,707,911	451,927	2,705,521

25 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	1,306,719	64,732	1,371,451
Mortgage due within one year	(64,704)	(21,394)	(86,098)
Mortgage due after more than one year	(250,356)	78,159	(172,197)
Net debt	991,659	121,497	1,113,156

	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	1,063,245	243,474	1,306,719
Mortgage due within one year	(92,977)	28,273	(64,704)
Mortgage due after more than one year	(310,758)	60,402	(250,356)
Net debt	659,510	332,149	991,659

26 Related party transactions

During the year the charity made the following related party transactions:

Coalition for Marriage Limited
The Coalition for Marriage Limited (company number 07880604) is an umbrella group of individuals and organisations in the UK that support traditional marriage. Mr C Hart, The Institute's Chief Executive, is an unpaid Director of Coalition for Marriage Limited. Mr R Badams, a Trustee of The Institute is an unpaid Director of Coalition for Marriage Limited. Expenses incurred by The Institute on behalf of Coalition for Marriage Limited and reimbursed were £4,671 (2019: £25,599). During the year the CI made an unsecured £10,000 loan to C4M. This was repaid during the year. At the balance sheet date the amount due from Coalition for Marriage Limited was £892 (2019 - £3,911).

Scotland for Marriage Limited
Scotland for Marriage Limited (company number SC411348) is a campaign to support marriage as the union of one man and one woman in Scotland. Mr C Hart is an unpaid Director of Scotland for Marriage Limited. During the year a contribution was made by The Institute to Scotland for Marriage Limited of £600 (2019: £1,600).

The Bible Teaching Trust
The Bible Teaching Trust (charity number 1156102) provides teaching and training to Christian organisations and individuals. Rev Rupert Bentley-Taylor, who is not a trustee of the Bible Teaching Trust, provides teaching services on behalf of the Trust. The Institute paid the Trust £1,515 (2019: £4,645) for the provision of teaching and training in the year. No expenses relating to the provision of this teaching and training (2019: £873) were incurred.

Richard Turnbull
Richard Turnbull, Trustee of The Institute, provides teaching and training to The Institute. The Institute paid £3,900 (2019: £1,500) for the provision of teaching and training in the year. In addition expenses relating to the provision of this teaching and training of £1,078 (2019: £1,129) were reimbursed.