

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2022

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Report of the Trustees

The Trustees present their report for the year to 31 December 2022.

Reference and administrative details

Registered Office:

Essex Hall, 1-6, Essex Street, London, WC2R 3HY

Contact details

The Charity can be contacted through its Administrator, Luke Liniewicz, at hq@iarf.net or +31641744951.

Trustees

The Charity had three Trustees between 1 January 2022 and 31 December 2022:

1. Rev. Yoshinobu Miyake, a resident of Japan, who also served as the Treasurer,
2. Ms. Janhvi Gupte, a resident of India, who also served as the Vice-President,
3. Mr. Robert Ince, a resident of England, who also served as the President.

The Trustees have no beneficial interests in the Charity.

Constitution

International Association for Religious Freedom is a Charity Incorporated Organisation in England & Wales. The Association was founded in Boston, Massachusetts, USA, 25 May 1900.

The Charity Incorporated Organisation (CIO) is meticulously governed by its Constitution, where the Trustees play a pivotal role in its stewardship, bolstered by the guidance of the International Council. Within the Council, the President, Vice President, and Treasurer, who are also Trustees, collaborate with eight other dedicated members. These members bring a wealth of diverse representations from various pivotal regions and affiliations such as North America, Europe and the Middle East, South Asia, East Asia, the RFYN (IARF's youth network), and the IARLW (International Association of Liberal Religious Women, IARF's sister organisation). Additionally, a member elected by the General Meeting, representing any region, is also included in the Council. With a clear directive from the General Meeting,

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the Trustees faithfully implement the recommendations of the Advisory Council, ensuring alignment with the UK law and the Constitution.

Organisation

Throughout the year, the Council, composed of the Trustees including the President, Vice President, and Treasurer, as well as eight other representative members, convenes to oversee the administration of the charity. These representatives emanate from diverse regions and affiliations such as North America, Europe and the Middle East, South Asia, East Asia, the RFYN (IARF's youth network), and the IARLW (International Association of Liberal Religious Women, IARF's sister organisation). The Council ensures to meet at least annually, incorporating the Annual General Meeting (AGM) into their schedule. This past year, the meeting was successfully conducted via video conference in September.

Additionally, the General Meeting is convened alongside the World Congress, held every 3 or 4 years. This vital gathering is instrumental in appointing a new Council and passing resolutions integral to the charity's direction and governance. The most recent World Congress took place in Washington DC in 2018. Looking forward, the subsequent Congress is scheduled to be held in Cluj Napoca, Romania, in September 2023.

Risk Management

The trustees confirm that the major risks faced by the charity have been reviewed and procedures have been established to manage those risks.

Objectives and Activities

The Association's activities are the promotion of the following for the benefit of the public:

1. Religious life in which freedom of conscience is essential
2. The heritage of liberal religion
3. Understanding among peoples and respect in all areas of culture and religion
4. Co-operation among groups and individuals seeking justice, peace and an ecological and faithful way of life
5. Aid for religious communities that are poor and oppressed

Each year, we meticulously evaluate our aims, objectives, and activities to assess our accomplishments and the impact of our work over the previous 12 months. This comprehensive review involves a strategic analysis of the success and effectiveness of each key activity, focusing particularly on the value and benefits delivered to the communities we

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are dedicated to supporting. Such a process is instrumental in ensuring that our objectives and endeavours steadfastly align with our foundational purposes, maintaining a concentrated focus on our core mission. In guiding this evaluative process and planning our prospective initiatives, we consistently refer to the authoritative guidance provided by the Charity Commission, ensuring our objectives and activities meaningfully contribute to the public benefit.

Achievements and Performance

The International Association for Religious Freedom together with its member organisations continues work in various places throughout the world in an effort to highlight places where religious freedom is threatened and to bring together those from various faith backgrounds in the cause of harmony and reconciliation, as well as to facilitate collaboration between its members in areas of interfaith exchange, human rights education, promotion of liberal religious values and humanitarian relief initiatives (such as in Kenya, Pakistan and India).

Our work is increasingly publicised and promoted through our website, the newsletters of our Chapters and Regions, and social media.

We have begun a process of evaluation and conversation that will help us inform our deliberations at the upcoming World Congress, so that the IARF may move forward with a new leadership and a clear vision of its identity and the goals for its future.

Our financial situation, at a global level remains challenging, but our members and regional organisations increasingly contribute to activities around the world.

Our activity at the United Nations, especially in Geneva, remains strong as our Main Representative, the Revd Dr Esther Suter, monitors events and developments related to our areas of interests and contributes to the deliberations and work of several committees. We have also applied to be represented at the Council of Europe and are awaiting the result of the procedure.

Financial Review

The financial summary for the International Association for Religious Freedom (IARF) in 2022 reflects our ongoing commitment to sustaining and improving our operations and initiatives, despite several challenges.

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Income and Expenditure

For 2022, the IARF's total incoming resources amounted to £16,413, with membership fees contributing £7,625 and investment income (dividends) amounting to £5,685. This marks a decrease compared to the total income of £20,412 in the previous year. Additional incomes included a currency exchange gain of £404 and currency conversion income of £338. The total receipts, including asset and investment sales and loans taken, amounted to £16,413.

The total expenditure for the year was £20,389, with the primary expenses being salary and tax for one employee at £14,836, bank charges of £278, and telecommunications/computer costs of £216. The organization also incurred costs in governance (£120) and currency conversion (£336). Additional expenditures included repayment of loans amounting to £4,603. The net of receipts and payments resulted in a deficit of £3,976, compared to a surplus of £16,680 in the previous year.

Investments

The IARF's investment assets include the Newton Growth and Income Fund for Charities (at BNY Mellon) valued at £226,826 and the Newton SRI Fund for Charities (at BNY Mellon), part of the Greeley Fund, valued at £26,429.

Cash Funds

The year-end cash funds stood at £14,759, a decrease from the previous year's end balance of £18,738.

Future Direction

The financial report for 2022 highlights a notable deficit and a reduction in overall funds. This underscores the need for strategic financial adjustments, emphasizing increasing income streams and managing expenditures more effectively. The IARF continues to focus on digital platform optimization for cost-effective project execution and is exploring innovative ways to navigate the economic challenges ahead.

Reserves Policy

The current level of reserves, as considered at the 2021 Council meeting, remains sufficient for the present level of activities. The reserves are primarily held in GBP, EUR, USD, and JPY accounts, totaling £14,759.

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Statement Of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

On behalf of the Board of Trustees,

Robert Ince

30 October 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name International Association for Religious Freedom	No (if any) 1026699
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Receipts and payments accounts

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For the period from	Period start date 1/1/2022	To	Period end date 31/12/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Membership fees	7,625	-	-	7,625	7,953
Donations	-	-	-	-	-
Investment income (dividends)	5,685	-	-	5,685	12,459
Bank interest	-	-	-	-	-
Exchange Rate Gain	404	-	-	404	-
Currency conversion	338	-	-	338	-
	-	-	-	-	-
Sub total (Gross income for AR)	14,052	-	-	14,052	20,412
A2 Asset and investment sales, (see table).					
Sale of investment shares	-	-	-	-	20,000
Loans taken	2,361	-	-	2,361	3,300
Sub total	2,361	-	-	2,361	23,300
Total receipts	16,413	-	-	16,413	43,712
A3 Payments					
Salary and tax for one employee	14,836	-	-	14,836	15,486
Bank charges	278	-	-	278	101

Tel/Computer	216	-	-	216	14
Print/post	-	-	-	-	-
Governance	120	-	-	120	-
Programme	-	-	-	-	975
Currency Conversion	336	-	-	336	-
	-	-	-	-	-
Sub total	15,786	-	-	15,786	16,576
A4 Asset and investment purchases, (see table)					
Repayment of loans	4,603	-	-	4,603	10,456
Sub total	4,603	-	-	4,603	10,456
Total payments	20,389	-	-	20,389	27,032
Net of receipts/(payments)	- 3,976	-	-	- 3,976	16,680
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	18,736	-	-	18,736	2,058
Cash funds this year end	14,759	-	-	14,759	18,738

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in GBP, EUR, USD and JPY accounts	14,759	-	-
		-	-	-
		-	-	-
	(agree balances with receipts and payments account (s))	14,759	-	-
		OK	OK	OK

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	Details			
	Newton Growth and Income Fund for Charities (at BNY Mellon)	Unrestricted	-	226,826
	Newton SRI Fund for Charities (at BNY Mellon)	Greeley Fund	-	26,429
			-	-
			-	-
			-	-

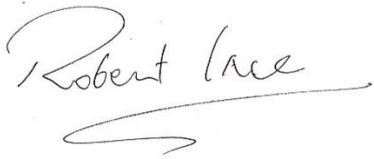
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Details			
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		
	Robert Ince, Trustee	31 October 2023