

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2023

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Report of the Trustees

The Trustees present their report for the year to 31 December 2023.

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

These persons served as Trustees between 1 January 2023 and 6 September 2023:

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.

On 6 September 2023 the Trustees appointed three new Trustees, and two Trustees resigned. From 6 September to the end of the year the Board of Trustees comprised:

1. Prof. George Williams, a resident of the USA, who also served as the President,
2. Mr. Peter le Poole, a resident of the Netherlands, who also served as the Treasurer,
3. Mr. Aayush Soni, a resident of India, who also served as the Vice-President,
4. Mr. Robert Ince, a resident of England.

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

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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.

Organisation

At the 2023 World Congress in Cluj-Napoca, Romania, elections were held for the new Advisory Council (also called the International Council). The proposed slate of candidates was largely accepted, demonstrating the membership's confidence in the nominated individuals and their commitment to our core values of religious freedom and liberal thought. Due to procedural issues, the Trustees made the decision to hold a separate election for South Asian representatives later in the year, ensuring fair representation from all regions and upholding our principles of inclusivity.

Following the elections, the Trustees appointed the President, Vice-President and Treasurer from among the newly elected Council members, establishing a strong leadership team dedicated to advancing IARF's mission of promoting free and liberal religion worldwide. After the Congress, three Trustees resigned, reflecting a natural transition in our governance structure. Mr. Robert Ince remained as a Trustee due to his UK residency, in accordance with our constitutional requirements for British representation among the Trustees.

These changes represent a smooth transition of leadership and governance for the organisation. The process ensured continuity in our operations while bringing in fresh perspectives and ideas, positioning IARF to effectively address the challenges and opportunities ahead in promoting religious freedom, liberal religious thought, and interfaith dialogue on a global scale.

Achievements and Performance

The highlight of 2023 was undoubtedly our 66th World Congress held in Cluj-Napoca, Romania. This event was a resounding success, attracting over 200 participants from around the globe and marking a significant milestone as our first hybrid congress.

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Centred on the theme "Faith in Reconciliation," the Congress resulted in renewed enthusiasm and commitment among our membership. It provided a vibrant platform for interfaith dialogue, learning, and collaboration, reinforcing our unique position as the organisation that brings together diverse free and liberal religious voices from across the world.

The innovative hybrid format, accessible both online and in-venue, allowed for unprecedented participation and engagement, breaking down geographical barriers and setting a new standard for inclusivity in our events. This approach aligns perfectly with our commitment to fostering a global community of free and liberal religious thought.

We supported human rights education programmes in South Asia organised by our youth organisation, the RFYN, with an award of 5000 USD (our quadrennial Greeley Award).

Building on the success of the Congress, we plan to continue to engage our members through the IARF Dialogues, a series of online meetings featuring guest speakers and fostering meaningful conversations. These dialogues have proven to be an effective way to maintain engagement and promote ongoing learning and discussion among our members.

A significant technological advancement this year was the development of our community platform on IARF.net. This platform is designed to foster stronger connections, promote grassroots activities, and provide our volunteers with efficient teamwork tools. It allows members to connect with others worldwide, submit content for the website, join social and work groups, share thoughts and media, and announce and participate in events. This initiative represents a major step forward in our efforts to build a more connected and collaborative IARF community.

Our representatives to the United Nations in Geneva and New York monitored religious freedom concerns by following the work of the Special Rapporteur and other UN bodies and contributing to the work of the NGO Committee on Freedom of Religion and Belief. They have also represented liberal religious beliefs, for example by advocating for gender equality in religious contexts within the framework of the Commission on the Status of Women.

Looking to the future, we are exploring the creation of a podcast and a series of interviews to further expand our reach and engage with a wider audience on topics related to free and liberal religion.

The new Trustees and International Council are developing an ambitious strategy to further our mission as the global home for free and liberal religion. A key initiative is the creation of

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several working groups, designed to involve more volunteers from our member organisations. These groups will focus on critical areas such as refining our goals and mission, enhancing our internship program, improving our publications and communications, and strengthening our membership engagement.

Additionally, we are working on establishing an Institute for the Study of Free Religion, an innovative online platform aimed at offering courses on a wide range of topics relevant to diverse free and liberal religious traditions.

We are also enhancing our international advocacy efforts through our International Cooperation Working Group. This group is focused on coordinating our representation at major international bodies, including the United Nations, the Council of Europe, and the European Parliament, further amplifying the voice of free and liberal religion in global discussions on religious freedom and human rights.

The successful Congress, coupled with our new strategic initiatives and technological advancements, has injected fresh energy into our organisation and strengthened our resolve to be the unifying force for free and liberal religion worldwide. As we move forward, we are confident that these initiatives will not only strengthen our organisation but also significantly expand our impact. The enthusiasm and dedication shown by our members, combined with our innovative approaches to engagement and collaboration, position IARF strongly for a future of increased relevance and influence.

Financial Review

The financial performance of the International Association for Religious Freedom in 2023 reflects our continued commitment to fiscal responsibility and strategic growth, despite ongoing global economic challenges.

Income and Expenditure

For 2023, IARF's total income amounted to £20,939, a significant increase from £16,413 in 2022. This growth was primarily driven by increased membership contributions, which rose to £10,387 from £7,625 in the previous year. We also saw a modest increase in investment income to £5,892. Additionally, the successful World Congress in Cluj-Napoca generated a positive balance of £2,056.

Total expenditure for the year was £26,029, an increase from £20,389 in 2022. Employment costs remained our largest expense at £15,641. While this represents a significant portion of

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our budget, the Trustees believe this expenditure is justified and crucial to the organisation's operations. Employing an Executive Secretary enables the organisation to function much more efficiently, especially in fulfilling its mission as a network of liberal religious communities. This role allows us to perform many tasks in-house, such as maintaining and developing our website infrastructure, which ultimately enhances our ability to serve our members and advance our goals cost-effectively. Despite the increased overall expenditure, we maintained a focus on operational efficiency, significantly reducing bank charges and eliminating print/post costs.

The year concluded with an operating deficit of £5,090. There were substantial gains on investments of £14,498, resulting in a positive net movement in funds of £9,409.

Investments and Assets

In line with our commitment to ethical and sustainable practices, we made the strategic decision to move all our assets to a new investment fund focusing on sustainability. This move not only aligns with our values but has also yielded positive financial results. Our total investments at the end of 2023 stood at £267,754, an increase from £253,255 at the end of 2022. The organisation's total assets, including cash at bank and investments, amounted to £277,423 at the end of 2023, up from £268,014 in the previous year.

Governance and Future Planning

In our commitment to enhanced financial oversight, the Trustees established an audit committee to review the organisation's finances, accounting, and reporting practices. This initiative will ensure greater transparency and efficiency in our financial operations.

Looking ahead, we have developed plans to increase our fundraising efforts. We aim to boost income from membership dues as well as private and corporate donations. These efforts are crucial for supporting our expanded programs and initiatives, including the new working groups, the community platform, human rights education programmes and the proposed Institute for the Study of Free Religion.

Reserves Policy

The current level of reserves, totaling £226,987, remains sufficient for our present level of activities and provides a solid foundation for our planned initiatives. The reserves are primarily held in an investment fund as well as GBP, EUR, USD, and JPY accounts, reflecting our global nature and providing a hedge against currency fluctuations.

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In conclusion, while we face ongoing economic challenges, our financial position has strengthened in 2023. The positive net movement in funds, increased assets, and strategic investments position us well for the future. As we move forward, we remain committed to prudent financial management while investing in initiatives that advance our mission of promoting free and liberal religion worldwide.

Assessment of Risks

The Trustees reviewed the risks affecting the organisation and have taken steps to address them, particularly in the areas of financial sustainability, inter-group conflicts, and the organisation's responsibility for volunteer actions. To enhance financial stability, efforts have focused on increasing revenue from membership dues and attracting more donations. Potential points of contention between member groups have been identified and are being monitored to mitigate conflicts. Additionally, as the number of volunteers began to grow, the Trustees initiated the process of developing guidelines to manage the organisation's responsibility for volunteer activities.

Statement Of Trustees' Responsibilities

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

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 charity and enable them to ensure that the financial statements comply with all regulations. 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.

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On behalf of the Board of Trustees,

Robert Ince

15 July 2024



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

For the period from	Period start date 1/1/2023	To	Period end date 31/12/2023
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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	10,387	-	-	10,387	7,625
Donations	1,523	-	-	1,523	-
Investment income (dividends)	5,892	-	-	5,892	5,685
Bank interest	-	-	-	-	-
Exchange Rate Gain/Loss	- 106	-	-	- 106	404
Currency conversion	-	-	-	-	338
Positive Congress Balance	2,056	-	-	2,056	-
Sub total (Gross income for AR)	19,752	-	-	19,752	14,052
A2 Asset and investment sales, (see table).					
Sale of investment shares	-	-	-	-	-
Loans taken	1,188	-	-	1,188	2,361
Sub total	1,188	-	-	1,188	2,361
Total receipts	20,939	-	-	20,939	16,413
A3 Payments					
Salary and tax for one employee	15,641	-	-	15,641	14,836
Bank charges	41	-	-	41	278

Tel/Computer	183	-	-	183	216
Print/post	-	-	-	-	-
Governance	532	-	-	532	120
Awards	4,086	-	-	4,086	-
Currency Conversion	-	-	-	-	336
Congress Travel and Accommodation	4,362	-	-	4,362	-
Sub total	24,845	-	-	24,845	15,786
A4 Asset and investment purchases, (see table)					
Repayment of loans	1,184	-	-	1,184	4,603
Sub total	1,184	-	-	1,184	4,603
Total payments	26,029	-	-	26,029	20,389
Net of receipts/(payments)	- 5,090	-	-	- 5,090	- 3,976
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	14,759	-	-	14,759	18,736
Cash funds this year end	9,669	-	-	9,669	14,760

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	9,669	-	-
		-	-	-
		-	-	-
	(agree balances with receipts and payments account(s))	9,669	-	-
		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 Sustainable Growth and Income Fund for Charities (at BNY Mellon)	Unrestricted	-	219,076
Newton Sustainable Growth and Income Fund for Charities (at BNY Mellon)	Greeley Fund	-	48,678
		-	-
		-	-
		-	-

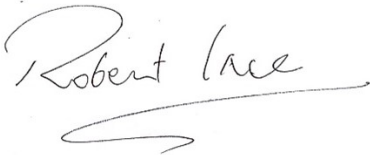
	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			
Details			
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

		-	-
		-	-
		-	-

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	15 July 2024