

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Details

Status	Registered
Legal form	Charitable company
Company number	06217691
Registered	2007-05-16
Register	View on the Charity Commission register

Contact

Address	Charis Communications St. Pauls House Edison Road Bromley BR2 0EP
Phone	02084647774
Email	contact@hughosgood.com
Website	www.hughosgood.com

Activities

Objects: 1) ADVANCE THE CHRISTIAN FAITH;2) ADVANCE EDUCATION AND PROVIDE OR ASSIST IN PROVIDING AND IMPROVE ACCESS TO TRAINING AND ASSOCIATED FACILITIES;3) RELIEVE FINANCIAL HARDSHIP; AND4) RELIEVE SICKNESS AND PROMOTE GOOD HEALTH.

Activities: Christian leadership training in the UK & overseas; schemes for poverty relief, healthcare and education have been supported in Uganda, and Nigeria; consultancy advice provision to numerous Christian organisations; encouraging and enabling churches, ministers and ministries to work together to attain greater effectiveness.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL AND OVERSEAS
- Nigeria
- Uganda
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,724	£135,572	-	-
2024-03-31	£128,306	£140,907	-	-
2023-03-31	£111,346	£100,685	-	-
2022-03-31	£134,904	£130,269	-	-
2021-03-31	£126,000	£129,000	-	-

Trustees

Name	Role	Appointed
REV DR HUGH JAMES OSGOOD	Chair	
JAMES MCGLASHAN		2014-03-27
Jennifer Jane Shrimpton		2018-11-09
Rev OMAWUMI MICHAEL EFUEYE		2014-03-27
Rev TREVOR HOWARD		
Rev WILLIAM ELI SUNU		

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Accounts

Registered number: 06217691
Charity number: 1119219

CHARIS COMMUNICATIONS
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHARIS COMMUNICATIONS
(A company limited by guarantee)

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Rev Dr H J Osgood
Rev T Howard
J J Shrimpton
Rev W E Sunu
J R McGlashan
Rev O M Efueye

Company registered number

06217691

Charity registered number

1119219

Registered office

St Paul's House
Edison Road
Bromley
Kent
BR2 0EP

Accountant

Hedley Dunk Limited
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The charitable objects of Charis Communications are to:

- advance Christian faith
- advance education and provide or assist in providing and improve access to training and associated facilities
- relieve financial hardship; and
- relieve sickness and promote good health

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Throughout the accounting period work was carried out in line with the charitable objects of Charis Communications. Christian Leadership training was undertaken primarily in the UK with access provided online for overseas students. Schemes for poverty relief and primary education development were supported in Uganda, although visits were not possible during the accounting period. The Christian faith was advanced through conferences, radio and television broadcasts, the writing and distribution of books, and through online teaching resources.

Consultancy advice was provided to numerous Christian organisations, with several major UK-based projects being very well supported. Individuals were supported in the writing of Masters-level academic theses on key themes for the advancement of the Christian faith.

The trustees/directors kept and maintained an efficient and effective system for monitoring and controlling the flow of funds within the organisation, having the accounts prepared by an Independent Examiner to ensure that the financial transparency and accountability are evident in the organisation. A portion of funds was used to run the day to day activity of the organisation and this is reflected in the records.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Charity retains some reserves to be able to continue its objectives in case of an unexpected drop in income. The Trustees aim to retain one to two months expenditure in reserves and believe this will provide enough time to respond to any income shortages. Reserves are reviewed continuously by the Trustees and assessed for the needs of the Charity.

Structure, governance and management

● **Constitution**

Charis Communications is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. on 18 April 2007. The principal objective of the charity is the advancement of the Christian faith.

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees will continue to work hard to realise the vision of the charity.

Members' liability

The members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 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 Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Rev Dr H J Osgood
(Trustee)

Date: 22 October 2025

CHARIS COMMUNICATIONS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Charis Communications ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Stephen Fryer

Hedley Dunk Limited

Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

Dated: 22 October 2025

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	96,336	96,336	101,997
Charitable activities	4	27,991	27,991	26,324
Investments	5	397	397	485
Total income		124,724	124,724	128,806
Expenditure on:				
Charitable activities	6	135,572	135,572	141,407
Total expenditure		135,572	135,572	141,407
Net movement in funds		(10,848)	(10,848)	(12,601)
Reconciliation of funds:				
Total funds brought forward		38,031	38,031	50,632
Net movement in funds		(10,848)	(10,848)	(12,601)
Total funds carried forward		27,183	27,183	38,031

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

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)
REGISTERED NUMBER: 06217691

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	437	975
		437	975
Current assets			
Debtors	12	9,162	9,007
Cash at bank and in hand		19,475	29,832
		28,637	38,839
Creditors: amounts falling due within one year	13	(1,891)	(1,783)
		26,746	37,056
Total assets less current liabilities		27,183	38,031
Total net assets		27,183	38,031
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	27,183	38,031
Total funds		27,183	38,031

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rev Dr H J Osgood
(Chair of Trustees)

Date: 22 October 2025

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Charis Communications is a private limited company limited by guarantee and registered in England under company number 06217691. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charis Communications 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CHARIS COMMUNICATIONS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% reducing balance
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2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	96,336	96,336	101,997
	<u>96,336</u>	<u>96,336</u>	
Total 2024	<u>101,997</u>	<u>101,997</u>	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Ministry activities	19,382	19,382	16,443
Production activities	8,609	8,609	9,881
	<u>27,991</u>	<u>27,991</u>	<u>26,324</u>
Total 2024	<u>26,324</u>	<u>26,324</u>	

CHARIS COMMUNICATIONS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank Interest	397	397	485
	<u>397</u>	<u>397</u>	<u>485</u>
Total 2024	<u>485</u>	<u>485</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Ministry activities	131,978	131,978	136,956
Production activities	3,594	3,594	4,451
	<u>135,572</u>	<u>135,572</u>	<u>141,407</u>
Total 2024	<u>141,407</u>	<u>141,407</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Ministry activities	82,069	49,909	131,978	136,957
Production activities	3,594	-	3,594	4,451
	<u>85,663</u>	<u>49,909</u>	<u>135,572</u>	<u>141,407</u>
Total 2024	<u>80,746</u>	<u>60,662</u>	<u>141,408</u>	

CHARIS COMMUNICATIONS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Ministry activities 2025 £	Production activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	57,458	-	57,458	57,374
Production expenses	-	3,594	3,594	4,451
Donations	7,521	-	7,521	5,641
Travel & accomodation	4,161	-	4,161	1,703
Event & conference costs	12,817	-	12,817	11,577
Other expenses	112	-	112	-
	<u>82,069</u>	<u>3,594</u>	<u>85,663</u>	<u>80,746</u>
Total 2024	<u>76,295</u>	<u>4,451</u>	<u>80,746</u>	

Analysis of support costs

	Ministry activities 2025 £	Total funds 2025 £	Total funds 2024 £
Depreciation	538	538	683
Academics	800	800	1,530
Transaction charges	145	145	108
Rent & rates	35,816	35,816	43,117
Insurance	1,402	1,402	2,546
Repairs & maintenance	760	760	918
Stripe fees	797	797	658
Telephone	1,081	1,081	1,354
Printing, postage & stationary	3,020	3,020	3,709
Other expenses	654	654	716
Computer costs	3,804	3,804	4,333
Entertaining	138	138	144
Governance costs	954	954	846
	<u>49,909</u>	<u>49,909</u>	<u>60,662</u>
Total 2024	<u>60,662</u>	<u>60,662</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £450 (2024 - £391), and fee for all other services of £504 (2024 - £455).

9. Staff costs

	2025 £	2024 £
Wages and salaries	56,793	56,230
Contribution to defined contribution pension schemes	665	1,144
	57,458	57,374
	57,458	57,374

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

	2025 No.	2024 No.
Staff	5	5
	5	5
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the compnay in his role as the Company's primary content producer, lecturer and consultant. (He donates 80% of his time to the Company as a volunteer). The value of Trustees' remuneration and other benefit was as follows:

	2025 £	2024 £
Rev Dr H J Osgood - Remuneration	6,300	6,300
	6,300	6,300
	6,300	6,300

During the year ended 31 March 2024, no Trustee expenses have been incurred (2024 - £Nil).

CHARIS COMMUNICATIONS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2024	3,158
At 31 March 2025	3,158
Depreciation	
At 1 April 2024	2,183
Charge for the year	538
At 31 March 2025	2,721
Net book value	
At 31 March 2025	437
At 31 March 2024	975

12. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	9,162	9,007
	9,162	9,007

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Pension fund loan payable	91	91
Accruals and deferred income	1,800	1,692
	1,891	1,783

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	1,820	10,790	(9,866)	2,744
General funds				
General Funds - all funds	36,211	113,934	(125,706)	24,439
Total Unrestricted funds	38,031	124,724	(135,572)	27,183

Statement of funds - prior year

	Balance at 1 April 2023 £	As restated Income £	As restated Expenditure £	As restated Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	1,875	9,242	(9,297)	1,820
General funds				
General Funds - all funds	48,757	119,064	(131,610)	36,211
Total Unrestricted funds	50,632	128,306	(140,907)	38,031

Charis Communications took over the running of the Charismatic Leaders Conference (CPLG), Charis Communications collect all the receipts and make payments for the conference and hold the funds in a designated fund.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Summary of funds

Summary of funds - current year

	As restated Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	1,820	10,790	(9,866)	2,744
General funds	36,211	113,934	(125,706)	24,439
	<u>38,031</u>	<u>124,724</u>	<u>(135,572)</u>	<u>27,183</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	As restated Income £	As restated Expenditure £	Balance at 31 March 2024 £
Designated funds	1,875	9,242	(9,297)	1,820
General funds	48,757	119,064	(131,610)	36,211
	<u>50,632</u>	<u>128,306</u>	<u>(140,907)</u>	<u>38,031</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	437	437
Current assets	28,637	28,637
Creditors due within one year	(1,891)	(1,891)
Total	<u>27,183</u>	<u>27,183</u>

CHARIS COMMUNICATIONS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	975	975
Current assets	38,839	38,839
Creditors due within one year	(1,783)	(1,783)
Total	<u>38,031</u>	<u>38,031</u>

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £665 (2024 - £1,144).

18. Operating lease commitments

The charity had a five year lease in place which is now holding over pending renewal

19. Related party transactions

Churches in Communities International is a connected company as Dr H Osgood and Rev T Howard are Trustees of both charities. From 2007 to 2010 Churches in Communities International was a project of Charis Communications until it secured its own Company and Charitable status.

Both charities operate out of the same premises which Charis Communications leases from a third party, Churches in Communities International made contributions for their share of the rent and service charge of £5,481 (2024 - £7,920). Utilities of £1,663 (2024 - £796) were also recharged to Churches in Communities International.

Tithe donations of £3,000 (2024 - £5,320) were paid to Churches in Communities International.

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Accounts

Registered number: 06217691
Charity number: 1119219

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FOR THE YEAR ENDED 31 MARCH 2024

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Rev Dr H J Osgood
Rev T Howard
J J Shrimpton
Rev W E Sunu
J R McGlashan
Rev O M Efueye

Company registered number

06217691

Charity registered number

1119219

Registered office

St Paul's House
Edison Road
Bromley
Kent
BR2 0EP

Accountant

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The charitable objects of Charis Communications are to:

- advance Christian faith
- advance education and provide or assist in providing and improve access to training and associated facilities
- relieve financial hardship; and
- relieve sickness and promote good health

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Throughout the accounting period work was carried out in line with the charitable objects of Charis Communications. Christian Leadership training was undertaken primarily in the UK with access provided online for overseas students. Schemes for poverty relief and primary education development were supported in Uganda, although visits were not possible during the accounting period. The Christian faith was advanced through conferences, radio and television broadcasts, the writing and distribution of books, and through online teaching resources.

Consultancy advice was provided to numerous Christian organisations, with several major UK-based projects being very well supported. Individuals were supported in the writing of Masters-level academic theses on key themes for the advancement of the Christian faith.

The trustees/directors kept and maintained an efficient and effective system for monitoring and controlling the flow of funds within the organisation, having the accounts prepared by an Independent Examiner to ensure that the financial transparency and accountability are evident in the organisation. A portion of funds was used to run the day to day activity of the organisation and this is reflected in the records.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Charity retains some reserves to be able to continue its objectives in case of an unexpected drop in income. The Trustees aim to retain one to two months expenditure in reserves and believe this will provide enough time to respond to any income shortages. Reserves are reviewed continuously by the Trustees and assessed for the needs of the Charity.

Structure, governance and management

● **Constitution**

Charis Communications is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. on 18 April 2007. The principal objective of the charity is the advancement of the Christian faith.

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees will continue to work hard to realise the vision of the charity.

Members' liability

The members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 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 Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Rev Dr H J Osgood

Date: 13 November 2024

CHARIS COMMUNICATIONS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Charis Communications ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Stephen Fryer

Dated: 13 November 2024

FCA

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	101,997	101,997	94,766
Charitable activities	4	25,824	25,824	16,467
Investments	5	485	485	113
Total income		128,306	128,306	111,346
Expenditure on:				
Charitable activities	6	140,907	140,907	100,685
Total expenditure		140,907	140,907	100,685
Net movement in funds		(12,601)	(12,601)	10,661
Reconciliation of funds:				
Total funds brought forward		50,632	50,632	39,971
Net movement in funds		(12,601)	(12,601)	10,661
Total funds carried forward		38,031	38,031	50,632

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

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)
REGISTERED NUMBER: 06217691

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	975	1,658
		975	1,658
Current assets			
Debtors	12	9,007	10,814
Cash at bank and in hand		29,832	38,967
		38,839	49,781
Creditors: amounts falling due within one year	13	(1,783)	(807)
		37,056	48,974
Total assets less current liabilities		38,031	50,632
Total net assets		38,031	50,632
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	38,031	50,632
Total funds		38,031	50,632

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rev Dr H J Osgood

Date: 13 November 2024

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Charis Communications is a private limited company limited by guarantee and registered in England under company number 06217691. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charis Communications 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% reducing balance
------------------	------------------------

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	101,997	101,997	89,766
Grants	-	-	5,000
	<u>101,997</u>	<u>101,997</u>	<u>94,766</u>
Total 2023	<u>94,766</u>	<u>94,766</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Ministry activities	16,443	16,443	12,289
Production activities	9,381	9,381	4,178
	<u>25,824</u>	<u>25,824</u>	<u>16,467</u>
Total 2023	<u>16,467</u>	<u>16,467</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank Interest	485	485	113
	<u>485</u>	<u>485</u>	<u>113</u>
Total 2023	<u>113</u>	<u>113</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Ministry activities	136,456	136,456	100,040
Production activities	4,451	4,451	645
	<u>140,907</u>	<u>140,907</u>	<u>100,685</u>
Total 2023	<u>100,685</u>	<u>100,685</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Ministry activities	75,795	60,662	136,457	100,040
Production activities	4,451	-	4,451	645
	<u>80,246</u>	<u>60,662</u>	<u>140,907</u>	<u>100,685</u>
Total 2023	<u>54,417</u>	<u>46,268</u>	<u>100,685</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Ministry activities 2024 £	Production activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	57,374	-	57,374	40,011
Production expenses	-	4,451	4,451	645
Donations	5,641	-	5,641	9,604
Travel & accomodation	1,703	-	1,703	2,669
Event & conference costs	11,077	-	11,077	1,488
	<u>75,795</u>	<u>4,451</u>	<u>80,246</u>	<u>54,417</u>
Total 2023	<u>53,772</u>	<u>645</u>	<u>54,417</u>	

Analysis of support costs

	Ministry activities 2024 £	Total funds 2024 £	Total funds 2023 £
Depreciation	683	683	663
Advertising & Publicity	-	-	16
Academics	1,530	1,530	-
Transaction charges	108	108	18
Grants Awarded	-	-	3,555
Rent & rates	43,117	43,117	20,404
Insurance	2,546	2,546	2,654
Repairs & maintenance	918	918	908
Stripe fees	658	658	104
Telephone	1,354	1,354	1,526
Printing, postage & stationary	3,709	3,709	2,699
Other expenses	716	716	8,206
Computer costs	4,333	4,333	3,834
Entertaining	144	144	835
Governance costs	846	846	846
	<u>60,662</u>	<u>60,662</u>	<u>46,268</u>
Total 2023	<u>46,268</u>	<u>46,268</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £391 (2023 - £391), and fee for all other services of £455 (2023 - £455).

9. Staff costs

	2024 £	2023 £
Wages and salaries	56,230	39,529
Contribution to defined contribution pension schemes	1,144	483
	57,374	40,012

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

	2024 No.	2023 No.
Staff	5	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the company in his role as the Company's primary content producer, lecturer and consultant. (He donates 80% of his time to the Company as a volunteer). The value of Trustees' remuneration and other benefit was as follows:

	2024 £	2023 £
Rev Dr H J Osgood - Remuneration	6,300	5,361

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £Nil).

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2023	3,158
At 31 March 2024	3,158
Depreciation	
At 1 April 2023	1,500
Charge for the year	683
At 31 March 2024	2,183
Net book value	
At 31 March 2024	975
At 31 March 2023	1,658

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	-	565
Other debtors	-	1,620
Prepayments and accrued income	9,007	8,629
	9,007	10,814
	9,007	10,814

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Pension fund loan payable	91	(885)
Accruals and deferred income	1,692	1,692
	1,783	807
	1,783	807

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	50,632	128,306	(140,907)	38,031
	<u>50,632</u>	<u>128,306</u>	<u>(140,907)</u>	<u>38,031</u>

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	39,971	111,346	(100,685)	50,632
	<u>39,971</u>	<u>111,346</u>	<u>(100,685)</u>	<u>50,632</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	50,632	128,306	(140,907)	38,031
	<u>50,632</u>	<u>128,306</u>	<u>(140,907)</u>	<u>38,031</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	39,971	111,346	(100,685)	50,632
	<u>39,971</u>	<u>111,346</u>	<u>(100,685)</u>	<u>50,632</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	975	975
Current assets	38,839	38,839
Creditors due within one year	(1,783)	(1,783)
Total	<u>38,031</u>	<u>38,031</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,658	1,658
Current assets	49,781	49,781
Creditors due within one year	(807)	(807)
Total	<u>50,632</u>	<u>50,632</u>

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,144 (2023 - £483).

18. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	<u>-</u>	<u>20,184</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

19. Related party transactions

Churches in Communities International is a connected company as Dr H Osgood and Rev T Howard are Trustees of both charities. From 2007 to 2010 Churches in Communities International was a project of Charis Communications until it secured its own Company and Charitable status.

Both charities operate out of the same premises which Charis Communications leases from a third party, Churches in Communities International made contributions for their share of the rent and service charge of £7,920 (2023 - £7,815). Utilities of £796 (2023 - £795) were also recharged to Churches in Communities International.

Tithe donations of £5,320 (2023 - £5,260) were paid to Churches in Communities International.

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Accounts

CHARIS COMMUNICATIONS
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHARIS COMMUNICATIONS
(A company limited by guarantee)

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Rev Dr H J Osgood
Rev T Howard
J J Shrimpton
Rev W E Sunu
J R McGlashan
Rev O M Efueye

Company registered number

06217691

Charity registered number

1119219

Registered office

St Paul's House
Edison Road
Bromley
Kent
BR2 0EP

Accountant

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The charitable objects of Charis Communications are to:

- advance Christian faith
- advance education and provide or assist in providing and improve access to training and associated facilities
- relieve financial hardship; and
- relieve sickness and promote good health

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

Throughout the accounting period work was carried out in line with the charitable objects of Charis Communications. Christian Leadership training was undertaken primarily in the UK with access provided online for overseas students. Schemes for poverty relief and primary education development were supported in Uganda, although visits were not possible during the accounting period. The Christian faith was advanced through conferences, radio and television broadcasts the distribution of books, and through online teaching resources.

Consultancy advice was provided to numerous Christian organisations, with several major UK-based projects being very well supported. Individuals were supported in the writing of Masters-level academic theses on key themes for the advancement of the Christian faith.

Throughout the accounting period the trustees/directors monitored the effects of the Covid pandemic in the light of the loss of income from speaking engagements. The trustees/directors in the light of a possible loss of income from speaking engagements the trustees/directors instructed the staff to continue to review the income and expenditure weekly and to inform the trustees/directors if at any time expenditure should exceed projected income and/or significantly erode reserves.

The trustees/directors kept and maintained an efficient and effective system for monitoring and controlling the flow of funds within the organisation, having the accounts prepared by an Independent Examiner to ensure that the financial transparency and accountability are evident in the organisation. A portion of funds was used to run the day to day activity of the organisation and this is reflected in the records.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Charity retains some reserves to be able to continue its objectives in case of an unexpected drop in income. The Trustees aim to retain one to two months expenditure in reserves and believe this will provide enough time to respond to any income shortages. Reserves are reviewed continuously by the Trustees and assessed for the needs of the Charity.

Structure, governance and management

● **Constitution**

Charis Communications is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association, on 18 April 2007. The principal objective of the charity is the advancement of the Christian faith.

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees will continue to work hard to realise the vision of the charity.

Members' liability

The members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 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 Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'H J Osgood', is written over a faint rectangular stamp or watermark.

Rev Dr H J Osgood
Trustee

Date: 25 October 2023

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Charis Communications ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Jack Fryer

Dated: 25 October 2023

ACA

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	94,766	94,766	122,185
Charitable activities	4	16,467	16,467	12,718
Investments	5	113	113	2
Total income		111,346	111,346	134,905
Expenditure on:				
Charitable activities	6	100,685	100,685	130,269
Total expenditure		100,685	100,685	130,269
Net movement in funds		10,661	10,661	4,636
Reconciliation of funds:				
Total funds brought forward		39,971	39,971	35,335
Net movement in funds		10,661	10,661	4,636
Total funds carried forward		50,632	50,632	39,971

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

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)
REGISTERED NUMBER: 06217691

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,658	1,737
		1,658	1,737
Current assets			
Debtors	12	10,814	9,841
Cash at bank and in hand		38,967	29,330
		49,781	39,171
Creditors: amounts falling due within one year	13	(807)	(937)
		48,974	38,234
Net current assets		48,974	38,234
Total assets less current liabilities		50,632	39,971
Total net assets		50,632	39,971
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	50,632	39,971
Total funds		50,632	39,971

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Rev Dr H J Osgood
Trustee

Date: 25 October 2023

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Charis Communications is a private limited company limited by guarantee and registered in England under company number 06217691. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charis Communications 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% reducing balance
------------------	------------------------

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	89,766	89,766	117,184
Grants	5,000	5,000	5,000
	<u>94,766</u>	<u>94,766</u>	<u>122,184</u>
Total 2022	<u>122,184</u>	<u>122,184</u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Ministry activities	12,289	12,289	11,358
Production activities	4,178	4,178	1,360
	<u>16,467</u>	<u>16,467</u>	<u>12,718</u>
Total 2022	<u>12,718</u>	<u>12,718</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank Interest	113	113	2
	<u>113</u>	<u>113</u>	<u>2</u>
Total 2022	<u>2</u>	<u>2</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Ministry activities	100,040	100,040	129,336
Production activities	645	645	933
	<u>100,685</u>	<u>100,685</u>	<u>130,269</u>
Total 2022	<u>130,269</u>	<u>130,269</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Ministry activities	53,772	46,268	100,040	129,336
Production activities	645	-	645	933
	<u>54,417</u>	<u>46,268</u>	<u>100,685</u>	<u>130,269</u>
Total 2022	<u>50,857</u>	<u>79,412</u>	<u>130,269</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Ministry activities 2023 £	Production activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	40,011	-	40,011	44,604
Production expenses	-	645	645	933
Event expenses	9,604	-	9,604	2,930
Travel & accomodation	2,669	-	2,669	2,785
Advertising & conference costs	1,488	-	1,488	(395)
	<u>53,772</u>	<u>645</u>	<u>54,417</u>	<u>50,857</u>
Total 2022	<u>49,924</u>	<u>933</u>	<u>50,857</u>	

Analysis of support costs

	Ministry activities 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation	663	663	576
Advertising & Publicity	16	16	34
Academics	-	-	800
Transaction charges	18	18	70
Grants Awarded	3,555	3,555	28,205
Rent & rates	20,404	20,404	36,725
Insurance	2,654	2,654	2,198
Repairs & maintenance	908	908	-
Stripe fees	104	104	584
Telephone	2,361	2,361	1,630
Printing, postage & stationary	2,699	2,699	1,602
Legal & professional	-	-	180
Other expenses	8,206	8,206	849
Computer costs	3,834	3,834	4,921
Governance costs	846	846	1,038
	<u>46,268</u>	<u>46,268</u>	<u>79,412</u>
Total 2022	<u>79,412</u>	<u>79,412</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £391 (2022 - £355), and fee for all other services of £455 (2022 - £455).

9. Staff costs

	2023 £	2022 £
Wages and salaries	39,529	44,092
Contribution to defined contribution pension schemes	483	512
	40,012	44,604
	40,012	44,604

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

	2023 No.	2022 No.
Staff	5	5
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the Company in his role as the Company's primary content producer, lecturer and consultant. (He donates 80% of his time to the Company as a volunteer.). The value of Trustees' remuneration and other benefits was as follows:

		2023 £	2022 £
Rev Dr H J Osgood	Remuneration	5,361	5,154

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2022	2,574
Additions	584
At 31 March 2023	3,158
Depreciation	
At 1 April 2022	837
Charge for the year	663
At 31 March 2023	1,500
Net book value	
At 31 March 2023	1,658
At 31 March 2022	1,737

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	565	1,213
Other debtors	1,620	-
Prepayments and accrued income	8,629	8,628
	10,814	9,841

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Pension fund loan payable	(885)	91
Accruals and deferred income	1,692	846
	807	937

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	39,971	111,346	(100,685)	50,632
	<u>39,971</u>	<u>111,346</u>	<u>(100,685)</u>	<u>50,632</u>

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	35,335	134,905	(130,269)	39,971
	<u>35,335</u>	<u>134,905</u>	<u>(130,269)</u>	<u>39,971</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	39,971	111,346	(100,685)	50,632
	<u>39,971</u>	<u>111,346</u>	<u>(100,685)</u>	<u>50,632</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	35,335	134,905	(130,269)	39,971
	<u>35,335</u>	<u>134,905</u>	<u>(130,269)</u>	<u>39,971</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,658	1,658
Current assets	49,781	49,781
Creditors due within one year	(807)	(807)
Difference	1	(1)
Total	<u>50,633</u>	<u>50,633</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,737	1,737
Current assets	39,171	39,171
Creditors due within one year	(937)	(937)
Total	<u>39,971</u>	<u>39,971</u>

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £483 (2022 - £464).

18. Operating lease commitments

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	20,184	26,912
Later than 1 year and not later than 5 years	-	20,184
	<u>20,184</u>	<u>47,096</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Related party transactions

Churches in Communities International is a connected company as Dr H Osgood and Rev T Howard are Trustees of both charities. From 2007 to 2010 Churches in Communities International was a project of Charis Communications until it secured its own Company and Charitable status.

Both charities operate out of the same premises which Charis Communications leases from a third party, Churches in Communities International made contributions for their share of the rent and service charge of £7,815 (2022 - £8,550)

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Accounts

Registered number: 06217691
Charity number: 1119219

CHARIS COMMUNICATIONS
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CHARIS COMMUNICATIONS
(A company limited by guarantee)

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Rev Dr H J Osgood

Rev T Howard

J J Shrimpton

Rev W E Sunu

J R McGlashan

Rev O M Efueye

Company registered number

06217691

Charity registered number

1119219

Registered office

St Paul's House

Edison Road

Bromley

Kent

BR2 0EP

Accountant

Hedley Dunk Limited

Chartered Accountants

Trinity House

3 Bullace Lane

Dartford

Kent

DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The charitable objects of Charis Communications are to:

- advance Christian faith
- advance education and provide or assist in providing and improve access to training and associated facilities
- relieve financial hardship; and
- relieve sickness and promote good health

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● **Review of activities**

Throughout the accounting period work was carried out in line with the charitable objects of Charis Communications. Christian Leadership training was undertaken primarily in the UK with access provided online for overseas students. Schemes for poverty relief and primary education development were supported in Uganda, although visits were not possible during the accounting period. The Christian faith was advanced through conferences, radio and television broadcasts the distribution of books, and through online teaching resources.

Consultancy advice was provided to numerous Christian organisations, with several major UK-based projects being very well supported. Individuals were supported in the writing of Masters-level academic theses on key themes for the advancement of the Christian faith.

Throughout the accounting period the trustees/directors monitored the effects of the Covid pandemic in the light of the loss of income from speaking engagements. The trustees/directors in the light of a possible loss of income from speaking engagements the trustees/directors instructed the staff to continue to review the income and expenditure weekly and to inform the trustees/directors if at any time expenditure should exceed income and/or significantly erode reserves.

The trustees/directors kept and maintained an efficient and effective system for monitoring and controlling the flow of funds within the organisation, having the accounts prepared by an Independent Examiner to ensure that the financial transparency and accountability are evident in the organisation. A portion of funds was used to run the day to day activity of the organisation and this is reflected in the records.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Charity retains some reserves to be able to continue its objectives in case of an unexpected drop in income. The Trustees aim to retain one to two months expenditure in reserves and believe this will provide enough time to respond to any income shortages. Reserves are reviewed continuously by the Trustees and assessed for the needs of the Charity.

Structure, governance and management

● **Constitution**

Charis Communications is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association, on 18 April 2007. The principal objective of the charity is the advancement of the Christian faith.

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees will continue to work hard to realise the vision of the charity.

Members' liability

The members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 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 Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Rev Dr H J Osgood

Date: 14 December 2022

CHARIS COMMUNICATIONS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Charis Communications ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Jack Fryer

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullface Lane
Dartford
Kent
DA1 1BB

Dated: 14 December 2022

ACA

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	122,184	122,184	98,045
Charitable activities	4	12,718	12,718	10,507
Investments	5	2	2	7
Total income		134,904	134,904	108,559
Expenditure on:				
Charitable activities	6	130,269	130,269	91,298
Total expenditure		130,269	130,269	91,298
Net movement in funds		4,635	4,635	17,261
Reconciliation of funds:				
Total funds brought forward		35,335	35,335	18,073
Net movement in funds		4,635	4,635	17,261
Total funds carried forward		39,970	39,970	35,334
Difference to be cleared in brought forward funds				1

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

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)
REGISTERED NUMBER: 06217691

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,737	1,273
		1,737	1,273
Current assets			
Debtors	12	9,841	8,236
Cash at bank and in hand		29,330	26,569
		39,171	34,805
Creditors: amounts falling due within one year	13	(937)	(743)
		38,234	34,062
Net current assets		38,234	34,062
Total assets less current liabilities		39,971	35,335
Total net assets		39,971	35,335
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	39,971	35,335
		39,971	35,335
Total funds		39,971	35,335

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rev Dr H J Osgood



Date: 14 December 2022

The notes on pages 8 to 17 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Charis Communications is a private limited company limited by guarantee and registered in England under company number 06217691. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charis Communications 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% reducing balance
------------------	------------------------

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	117,184	117,184	98,045
Grants	5,000	5,000	-
	<u>122,184</u>	<u>122,184</u>	<u>98,045</u>
Total 2021	<u>98,045</u>	<u>98,045</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Ministry activities	11,358	11,358	9,436
Production activities	1,360	1,360	1,071
	<u>12,718</u>	<u>12,718</u>	<u>10,507</u>
Total 2021	<u>10,507</u>	<u>10,507</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank Interest	2	2	7
Total 2021	7	7	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Ministry activities	129,336	129,336	88,801
Production activities	933	933	2,497
	130,269	130,269	91,298
Total 2021	91,298	91,298	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Ministry activities	49,924	79,412	129,336	88,801
Production activities	933	-	933	2,497
	50,857	79,412	130,269	91,298
Total 2021	53,906	37,392	91,298	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Ministry activities 2022 £	Production activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	44,604	-	44,604	49,259
Production expenses	-	933	933	2,497
Exp type 2	2,930	-	2,930	-
Travel & accomodation	2,785	-	2,785	220
Advertising & conference costs	(395)	-	(395)	595
Secondment costs	-	-	-	1,335
	<u>49,924</u>	<u>933</u>	<u>50,857</u>	<u>53,906</u>
Total 2021	<u>51,409</u>	<u>2,497</u>	<u>53,906</u>	

Analysis of support costs

	Ministry activities 2022 £	Total funds 2022 £	Total funds 2021 £
Depreciation	576	576	237
Advertising & Publicity	34	34	-
Academics	800	800	-
Transaction charges	70	70	-
Grants Awarded	28,205	28,205	-
Rent & rates	36,725	36,725	24,561
Insurance	2,198	2,198	1,841
Stripe fees	584	584	-
Telephone	1,630	1,630	1,990
Printing, postage & stationary	1,602	1,602	623
Legal & professional	180	180	4,040
Other expenses	849	849	343
Computer costs	4,921	4,921	2,947
Governance costs	1,038	1,038	810
	<u>79,412</u>	<u>79,412</u>	<u>37,392</u>
Total 2021	<u>37,392</u>	<u>37,392</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £391 (2021 - £355), and fee for all other services of £455 (2021 - £455).

9. Staff costs

	2022 £	2021 £
Wages and salaries	44,092	48,681
Contribution to defined contribution pension schemes	512	578
	44,604	49,259
	44,604	49,259

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

	2022 No.	2021 No.
Staff	5	5
	5	5
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the Company in his role as the Company's primary content producer, lecturer and consultant. (He donates 80% of his time to the Company as a volunteer.). The value of Trustees' remuneration and other benefits was as follows:

		2022 £	2021 £
Rev Dr H J Osgood	Remuneration	5,154	6,525

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2021	1,534
Additions	1,040
At 31 March 2022	2,574
Depreciation	
At 1 April 2021	261
Charge for the year	576
At 31 March 2022	837
Net book value	
At 31 March 2022	1,737
At 31 March 2021	1,273

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	1,213	400
Prepayments and accrued income	8,628	7,836
	9,841	8,236
	9,841	8,236

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Pension fund loan payable	91	28
Accruals and deferred income	846	715
	937	743
	937	743

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	35,335	134,905	(130,269)	39,971

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	18,073	108,560	(91,298)	35,335

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	35,335	134,905	(130,269)	39,971

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	18,073	108,560	(91,298)	35,335

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,737	1,737
Current assets	39,171	39,171
Creditors due within one year	(937)	(937)
Total	<u>39,971</u>	<u>39,971</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,273	1,273
Current assets	34,805	34,805
Creditors due within one year	(743)	(743)
Total	<u>35,335</u>	<u>35,335</u>

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £464 (2021 - £578).

18. Operating lease commitments

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	26,912	26,912
Later than 1 year and not later than 5 years	20,184	47,095
	<u>47,096</u>	<u>74,007</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

19. Related party transactions

Churches in Communities International is a connected company as Dr H Osgood and Rev T Howard are Trustees of both charities. From 2007 to 2010 Churches in Communities International was a project of Charis Communications until it secured its own Company and Charitable status.

Both charities operate out of the same premises which Charis Communications leases from a third party, Churches in Communities International made contributions for their share of the rent and service charge of £8,550 (2021 - £10,080)

During the year Charis Communications received income of £10,680 (2021 - £8,160) for IT communications support and for administration services from Churches in Communities International.

CHARIS COMMUNICATIONS

England & Wales - Charity number 1119219

Accounts

Registered number: 06217691
Charity number: 1119219

CHARIS COMMUNICATIONS
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CHARIS COMMUNICATIONS
(A company limited by guarantee)

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CHARIS COMMUNICATIONS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Rev Dr H J Osgood
Rev T Howard
J J Shrimpton
Rev W E Sunu
J R McGlashan
Rev O M Efueye

Company registered number

06217691

Charity registered number

1119219

Registered office

St Paul's House
Edison Road
Bromley
Kent
BR2 0EP

Accountant

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The charitable objects of Charis Communications are to:

- advance Christian faith
- advance education and provide or assist in providing and improve access to training and associated facilities
- relieve financial hardship; and
- relieve sickness and promote good health

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● **Review of activities**

Throughout the accounting period work was carried out in line with the charitable objects of Charis Communications mainly in the UK as overseas travel was difficult owing to the Covid pandemic. Christian Leadership training was undertaken primarily in the UK as well as in Nigeria. Schemes for poverty relief and primary education development were supported in Uganda. The Christian faith was advanced through conferences, radio and television broadcasts the distribution of books, and through online teaching resources.

Consultancy advice was provided to numerous Christian organisations, with several major UK-based projects being very well supported. Individuals were supported in the writing of Masters-level academic theses on key themes for the advancement of the Christian faith.

Throughout the accounting period the trustees/directors monitored the effects of the Covid pandemic in the light of the loss of income from speaking engagements. The trustees/directors instructed the staff to continue to review the income and expenditure weekly and to inform the trustees/directors if at any time expenditure should exceed income and/or significantly erode reserves.

The trustees/directors kept and maintained an efficient and effective system for monitoring and controlling the flow of funds within the organisation, having the accounts prepared by an Independent Examiner to ensure that the financial transparency and accountability are evident in the organisation. A portion of funds was used to run the day to day activity of the organisation and this is reflected in the records.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

The Charity retains some reserves to be able to continue its objectives in case of an unexpected drop in income. The Trustees aim to retain one to two months expenditure in reserves and believe this will provide enough time to respond to any income shortages. Reserves are reviewed continuously by the Trustees and assessed for the needs of the Charity.

Structure, governance and management

• **Constitution**

Charis Communications is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association, on 18 April 2007. The principal objective of the charity is the advancement of the Christian faith.

• **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees will continue to work hard to realise the vision of the charity.

Members' liability

The members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 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 Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Rev Dr H J Osgood

Date: 9 November 2021

CHARIS COMMUNICATIONS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Charis Communications ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Jack Fryer

Dated: 9 November 2021

ACA

Hedley Dunk Limited
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:			
Donations and legacies	3 98,045	98,045	108,990
Charitable activities	4 10,507	10,507	13,672
Other trading activities	5 -	-	2,852
Investments	6 7	7	-
	<u>108,559</u>	<u>108,559</u>	<u>125,514</u>
Expenditure on:			
Charitable activities	7 91,298	91,298	128,990
	<u>91,298</u>	<u>91,298</u>	<u>128,990</u>
Total expenditure			
	<u>17,261</u>	<u>17,261</u>	<u>(3,476)</u>
Reconciliation of funds:			
Total funds brought forward	18,073	18,073	21,549
Net movement in funds	17,261	17,261	(3,476)
	<u>35,334</u>	<u>35,334</u>	<u>18,073</u>
Total funds carried forward			

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

The notes on pages 8 to 18 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)
REGISTERED NUMBER: 06217691

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,273	546
		1,273	546
Current assets			
Debtors	13	8,236	5,620
Cash at bank and in hand		26,569	12,622
		34,805	18,242
Creditors: amounts falling due within one year	14	(743)	(715)
Net current assets		34,062	17,527
Total assets less current liabilities		35,335	18,073
Total net assets		35,335	18,073
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	35,335	18,073
Total funds		35,335	18,073

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rev Dr H J Osgood

Date: 9 November 2021

The notes on pages 8 to 18 form part of these financial statements.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Charis Communications is a private limited company limited by guarantee and registered in England under company number 06217691. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charis Communications 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% reducing balance
------------------	------------------------

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	98,045	98,045	108,990
	<u>98,045</u>	<u>98,045</u>	
Total 2020	<u>108,990</u>	<u>108,990</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Ministry activities	9,436	9,436	9,355
Production activities	1,071	1,071	4,317
	<u>10,507</u>	<u>10,507</u>	<u>13,672</u>
Total 2020	<u>13,672</u>	<u>13,672</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
All trading activities	-	-	2,852
	<u> </u>	<u> </u>	<u> </u>
Total 2020	<u>2,852</u>	<u>2,852</u>	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank Interest	7	7	-
	<u> </u>	<u> </u>	<u> </u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Ministry activities	88,801	88,801	128,001
Production activities	2,497	2,497	989
	<u> </u>	<u> </u>	<u> </u>
	<u>91,298</u>	<u>91,298</u>	<u>128,990</u>
	<u> </u>	<u> </u>	<u> </u>
Total 2020	<u>128,990</u>	<u>128,990</u>	

CHARIS COMMUNICATIONS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Ministry activities	51,409	37,392	88,801	128,001
Production activities	2,497	-	2,497	989
	<u>53,906</u>	<u>37,392</u>	<u>91,298</u>	<u>128,990</u>
Total 2020	<u>66,985</u>	<u>62,005</u>	<u>128,990</u>	

Analysis of direct costs

	Ministry activities 2021 £	Production activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	49,259	-	49,259	41,896
Production expenses	-	2,497	2,497	989
Travel & accomodation	220	-	220	2,601
Advertising & conference costs	595	-	595	5,482
Secondment costs	1,335	-	1,335	16,017
	<u>51,409</u>	<u>2,497</u>	<u>53,906</u>	<u>66,985</u>
Total 2020	<u>65,996</u>	<u>989</u>	<u>66,985</u>	

CHARIS COMMUNICATIONS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Ministry activities 2021 £	Total funds 2021 £	Total funds 2020 £
Depreciation	237	237	24
Rent & rates	24,561	24,561	27,661
Insurance	1,841	1,841	1,895
Repairs & maintenance	-	-	4,409
Telephone	1,990	1,990	2,236
Printing, postage & stationary	623	623	3,247
Legal & professional	4,040	4,040	18,717
Other expenses	343	343	866
Computer costs	2,947	2,947	2,144
Governance costs	810	810	806
	<u>37,392</u>	<u>37,392</u>	<u>62,005</u>
Total 2020	<u>62,005</u>	<u>62,005</u>	

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	355	355
Fees payable to the Company's independent examiner in respect of: All other services not included above	455	300
	<u>455</u>	<u>300</u>

10. Staff costs

	2021 £	2020 £
Wages and salaries	48,681	41,394
Contribution to defined contribution pension schemes	578	502
	<u>49,259</u>	<u>41,896</u>

CHARIS COMMUNICATIONS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Staff costs (continued)

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

	2021 No.	2020 No.
Staff	5	4

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the Company in his role as the Company's primary content producer, lecturer and consultant. (He donates 80% of his time to the Company as a volunteer.). The value of Trustees' remuneration and other benefits was as follows:

	2021 £	2020 £
Rev Dr H J Osgood	6,525	6,975

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

CHARIS COMMUNICATIONS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2020	570
Additions	964
At 31 March 2021	1,534
Depreciation	
At 1 April 2020	24
Charge for the year	237
At 31 March 2021	261
Net book value	
At 31 March 2021	1,273
At 31 March 2020	546

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	400	-
Other debtors	-	163
Prepayments and accrued income	7,836	5,457
	8,236	5,620

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Pension fund loan payable	28	-
Accruals and deferred income	715	715
	743	715

CHARIS COMMUNICATIONS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	18,073	108,560	(91,298)	35,335

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds - all funds	21,549	125,514	(128,990)	18,073

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	18,073	108,560	(91,298)	35,335

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	21,549	125,514	(128,990)	18,073

CHARIS COMMUNICATIONS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,273	1,273
Current assets	34,805	34,805
Creditors due within one year	(743)	(743)
Total	<u>35,335</u>	<u>35,335</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	546	546
Current assets	18,242	18,242
Creditors due within one year	(715)	(715)
Total	<u>18,073</u>	<u>18,073</u>

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £578 (2020 - £502).

19. Operating lease commitments

At 31 March 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	26,912	24,465
Later than 1 year and not later than 5 years	47,095	80,735
	<u>74,007</u>	<u>105,200</u>

CHARIS COMMUNICATIONS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

20. Related party transactions

Churches in Communities International is a connected company as Dr H Osgood and Rev T Howard are Trustees of both charities. From 2007 to 2010 Churches in Communities International was a project of Charis Communications until it secured its own Company and Charitable status.

Both charities operate out of the same premises which Charis Communications leases from a third party, Churches in Communities International made contributions for their share of the rent and service charge of £10,080 (2020 - £9,240)

During the year Charis Communications received income of £4,800 (2020 - £4,888) for IT and communications support and £3,360 (2020 - £3,818) for administration services from Churches in Communities International.

Charis Communications made contributions to Churches in Communities International totalling £1,335 (2020 - £16,017) towards the salary of T Howard, as work is performed for both charities. His role in Charis Communications is mostly related to consultancy and academics.