

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
(also known as FACE)

(Registered Charity No: 1178592)

**TRUSTEES' REPORT AND**  
**ACCOUNTS**

**5 APRIL 2023**

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**REFERENCE AND ADMINISTRATION DETAILS**

<b>REGISTERED NAME</b>	Fellowship and Aid to the Christians of the East
<b>TRADING NAME</b>	FACE
<b>TRUSTEES</b>	John Fox (Chair of Trustees) Mr Martin Lupton Mr Christopher Sayer Mr Dominic Tayler
<b>PRINCIPAL OFFICE</b>	FACE Charity Judge Sykes Frixou York House 23 Kingsway London WC2B 6YF
<b>GOVERNING INSTRUMENT</b>	CIO constitution registered 31 May 2018, and amended by resolution dated 12/07/2021, in accordance with Charity Commission consent granted on 02/07/2021)
<b>CHARITY REGISTRATION NUMBER</b>	1178592
<b>INDEPENDENT EXAMINER</b>	Olayinka Tomori ACA, DChA Longmeade Consult Ltd Regus House Admirals Park Victory Way Dartford
<b>BANKERS</b>	NatWest Bank Strand PO Box 414 38 Strand London WC2H 5JB
<b>SOLICITORS</b>	Mr Timothy O'Callaghan (solicitor) Judge Sykes Frixou York House 23 Kingsway London WC2B 6YF

## **FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

### **REPORT OF THE TRUSTEES (continued)**

#### **FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report and the accounts of the charity for the year ended 5th April 2023. The trustees have adopted the provisions of 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) (Second Edition effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution**

Fellowship and Aid to the Christians of the East (also known as FACE) is a Charitable Incorporated Organisation (CIO), incorporated under a CIO constitution registered with the Charity Commission on 31 May 2018. The charity is governed by a board of trustees.

### **Appointment of Trustees**

The trustees, who are normally appointed on a 3-year mandate, have the power to appoint and remove trustees by resolution.

### **Management**

The Board of Trustees holds four quarterly meetings per year, in addition to which the trustees meet as required to manage the affairs of the charity.

## **CHARITABLE OBJECTIVES**

The objects of the charity are:

- (1) To provide for the relief of poverty and sickness to people in the Middle East, the Horn of Africa and India and surrounding territories, for the public benefit by the provision of grants to local organisations, in particular but not limited to those under the patronage of the Eastern Churches.
- (2) To advance education in the Middle East, the Horn of Africa and India and surrounding territories, for the public benefit by the provision of grants to places of learning, in particular but not exclusively to those under the patronage of the Eastern Churches.
- (3) To advance the Christian religion in the Middle East, the Horn of Africa and India, for the public benefit by supporting and promoting the Eastern Churches, in particular but not exclusively in places where Christians are suffering from persecution, oppression or discrimination.
- (4) To promote knowledge, mutual understanding, tolerance and respect between persons of different faiths in the Middle East, the Horn of Africa and India and surrounding territories, by facilitating ecumenical and interreligious relations.
- (5) To advance the education of the public in the United Kingdom by the dissemination of information and the provision of educational resources which promote a greater awareness and understanding of the Eastern Churches, and which strengthen pastoral bonds between Eastern and Western Christians.

## **PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## **PRIME GOVERNANCE**

As this is the fifth year of operation, the focus of the trustees has been on developing fundraising strategy and developing partnerships with complementary institutions and organisations. Set out below is a summary of how the charity is operating.

## **FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

### **REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 5 APRIL 2023**

## **MISSION**

### **Our Mission Statement**

Fellowship and Aid to the Christians of the East (FACE) helps communities in the Middle East, the Horn of Africa and India to free themselves from a life of poverty and inequality. Through its projects in education, healthcare, pastoral support and inter-religious dialogue, FACE aims to foster sustainable development and bring lasting change to the communities it serves.

### **Our Aim**

Fellowship and Aid to the Christians of the East (FACE) helps Eastern Christians to remain in their homelands where Christianity was born and first spread. FACE enables people of all faiths and none in the Middle East, the Horn of Africa, Southeast Europe and India to free themselves from a life of poverty, inequality and injustice. Together with the local Christian communities, FACE aims to bring lasting change to those regions through long-term projects in education, healthcare, pastoral support and interreligious dialogue.

FACE strives to preserve the heritage of the Eastern Churches so that Eastern Christians remain a living testament to the roots, legitimacy and beneficence of the Christian presence in Arabic, African, Asian and European society, and continue to be mediators of peace and goodwill in their multi-faith communities. FACE's work benefits the multi-faith communities in which Eastern Christians live - regardless of race or creed. FACE believes in the sanctity of life; in the dignity of the individual; in the right of each individual to liberty, equality, justice and well-being; and in the protection of the Earth's resources.

### **Who are the Eastern Christians?**

There remain less than 25 million Eastern Christians living in the Middle East and surrounding region, though their number continues to diminish as they are forced into exile. Those that remain are invariably treated as second-class citizens and face discrimination, inequality, injustice and poverty. For Western Christians, they provide a direct link to the Early Church, leading us to the roots of Christianity and showing us, through their tradition and witness, a living faith in Christ. Despite their precarious status in not being fully-fledged citizens in their own lands, they have found a role as mediators in Arab society, guaranteeing peace in a fragile socio-political system and making an important economic contribution through professional activity.

### **Our values**

- FACE is a Christian charity which is inspired by the Word of God, Catholic Social Teaching and the traditions of the Catholic Church.
- FACE lives out Christ's message of love through devotion and humble service to Eastern Christians, as well as to others of all faiths and none.
- FACE believes in the power of prayer to guide and strengthen its mission; to express solidarity with those who suffer because of their devotion to Christ and his Church; and to grow pastoral bonds between Western and Eastern Christians.
- FACE believes in the sanctity of life; in human life as a gift from God; in the dignity of the individual; in the right of each individual to liberty, equality, justice and well-being; in reverence for Nature; and in the protection of the Earth's resources.
- FACE believes in the freedom of belief, thought, expression of every person, not only as individuals but also as members of a community.
- FACE believes that the protection of places of worship is a duty for all.
- FACE, in serving Eastern Christians, supports the multi-faith communities in which the Eastern Christians live - to the benefit of all, regardless of race or creed.
- FACE strives for an end to poverty through education, healthcare and welfare support.
- FACE promotes unity and reconciliation in the Middle East.
- FACE strives to enable and strengthen ecumenical and interreligious relations, as well as to build peaceful and harmonious community relations.
- FACE is inspired by the courage and devotion of Eastern Christians, who remain loyal to Christ in the face of oppression and persecution, by their Christian witness to the love of God and neighbour, their trust in Divine Providence, their embrace of peace and goodwill between all peoples, and their perseverance in Hope.

### **What we do**

FACE delivers grant aid to projects in education, healthcare, pastoral support and interreligious dialogue, across the Middle East, North Africa, the Horn of Africa, South-East Europe and India.

## **FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

### **REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 5 APRIL 2023**

### **MISSION (continued)**

#### **Our charitable activities**

FACE's principal concern and responsibility is to support those who suffer from discrimination, poverty, injustice and inequality by means of:

- HUMANITARIAN AID through funding rapid response emergency relief;
- EDUCATION through funding nursery, primary and secondary schools, professional training, and universities;
- HEALTHCARE through funding health centres, dispensaries, hospitals, care and retirement homes;
- PASTORAL SUPPORT through funding the formation of the religious; the training of catechists and lay ministers; the welfare of priests in need, particularly those for whom no healthcare or elderly care system exists;
- INTERRELIGIOUS RELATIONS through funding schools, universities, dispensaries, hospitals and community centres which are accessible to all, of all faiths and none.

#### **Our projects**

FACE's projects enable Eastern Christians:

- to rebuild their homes and communities
- to educate their children
- to create employment opportunities
- to secure the maintenance of their churches, schools, hospitals and care homes
- to promote ecumenical and interreligious relations
- to be peacemakers in their multi-faith communities
- to strengthen their pastoral bonds with Western Christians.

#### **How we do it?**

FACE gives financial support to projects in education, healthcare, pastoral support, and humanitarian aid, which are organised by the local Christian communities, dioceses, parishes and religious congregations.

FACE devotes itself and all its resources exclusively to supporting such projects.

FACE works in close partnership with the patriarchs, major metropolitans, bishops and religious of the Eastern Churches, to fulfil the projects.

#### **Who benefits from FACE's activities?**

Christians of the Eastern Churches in the Middle East, North Africa, the Horn of Africa, India and South-eastern Europe, as well as those of all faiths and none who co-exist in their multi-faith communities.

#### **How do they benefit?**

The Christian communities, as well as those of other faiths who are living in proximity, benefit directly from the social, pastoral, educational and healthcare services which flow from the project.

#### **What is the unfulfilled need?**

The unfulfilled need in Eritrea, Ethiopia, Gaza, Iraq, Lebanon, Syria and Ukraine is the restoration of peace, reconciliation, and the rebuilding of community life in the towns and villages, as well as an integrated citizenship and equality for all.

## **FUNDRAISING ACTIVITY**

The charity fundraises through grants from trusts and foundations, legacies, individual giving, and Gift Aid.

The charity does not engage in cold-calling, door to door or street fundraising. No complaints about fundraising activities have been received. However, if a complaint were to be received, we would undertake to resolve it promptly and would envisage that there would never be any need for any complaint to escalate to the stage of referral to the regulator.

The trustees adhere to the standards of the Fundraising Code of Practice.

The trustees are of the opinion that the charity's overall fundraising performance was good and was conducted fully in accordance with the above principles. We are extremely grateful for the generosity of all those who have given to the work of the charity.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**CHARITABLE ACTIVITIES**

**ETHIOPIA**

**Shashamene School for the Blind, in Shashemene, Ethiopia**

Shashamane School for the Blind, run by the Franciscan Sisters of St Mary of the Angels, currently has over 100 blind and partially sighted students from all religious backgrounds, aged 7 to 18, and provides primary and secondary education together with training in Braille and essential life skills and regular medical and ophthalmological check-ups and treatments. FACE's project funds children's tuition expenses, Braille equipment, music lessons, medical care and eye operations, rent and building maintenance, and school uniforms.

*This charitable spending, drawn from FACE's Ethiopia Fund, relates to FACE's mission in education.*

**St Joseph's Mission, in Danka Dembidolo, Ethiopia**

St Joseph's Mission, run by the Daughters of Charity of St Vincent de Paul, provides skills training and education for impoverished young women and girls. FACE's project supported the board, lodging and tuition of 20 young women for job training in sewing and embroidery, so that they could become financially independent and break out of the poverty cycle, and FACE supported 10 girls in tertiary education over a 12-month period by funding their tuition, shelter, food and clothing.

*This charitable spending, drawn from FACE's Ethiopia Fund, relates to FACE's mission in education.*

**Selim Youth Centre, Kombolcha, Ethiopia**

The parish youth centre is run by the White Fathers of Africa and brings youth of all faiths together and offers them a public library, computer classes, sports equipment, recreational facilities, and a chapel. FACE supported the purchase of furniture, books and computers.

*This charitable spending, drawn from FACE's Ethiopia Fund, relates to FACE's mission in pastoral support.*

**HOLY LAND**

**Rosary Sisters' School, Gaza**

Run by the Congregation of the Rosary Sisters of Jerusalem, the school provides comprehensive primary and secondary education to over 1000 boys and girls. FACE's funding supports scholarships to cover the tuition fees of the children of impoverished families.

*This charitable spending, drawn from FACE's Holy Land Fund, relates to FACE's mission in education.*

**SYRIA**

**Le Senevé, in Homs, Syria**

Le Senevé is a day care centre, run by the Society of the Sacred Heart of Jesus, for children and young people with learning disabilities, including Down Syndrome and Autism. The centre offers an educational programme that is adapted to the specific needs of each child and promotes peace and social integration between the different communities of Homs. FACE's project helped to fund Le Senevé's educational materials and school trips, and rental of the school premises.

*This charitable spending, drawn from FACE's Syria Fund, relates to FACE's mission in healthcare, education and inter-religious dialogue.*

**Latin Parish of St Francis, in Aleppo, Syria**

The Latin Parish of St Francis, under the jurisdiction of the Custodia Terrae Sanctae, is an inner city parish serving the Catholic faithful of Aleppo, where many homes were devastated by the earthquake in February 2023. FACE's project supported the re-building of 5 houses so that homeless families of the parish could be re-housed before the onslaught of the next winter.

*This charitable spending, drawn from FACE's Earthquake Fund, relates to FACE's mission in humanitarian relief.*

## FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

### REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 5 APRIL 2023

#### CHARITABLE ACTIVITIES (continued)

##### UKRAINE

###### **Food Aid Programme of the Ukrainian Greek Catholic Church, Kiev, Ukraine**

The project run by the Ukrainian Greek Catholic Patriarchate delivers 5,000 food packets per week to families in the worst affected oblasts of the east, north-east and south Ukraine. Since the start of the conflict, FACE has contributed to the funding of this project across several parishes.

*This charitable spending, drawn from FACE's Ukraine, relates to FACE's mission in humanitarian relief and pastoral support.*

##### UNITED KINGDOM

###### **International Day of Prayer for Eastern Christians, 14<sup>th</sup> May 2022**

The annual event, organized in the UK by FACE, took place on Sunday, 14<sup>th</sup> May 2022 (Sixth Sunday of Easter), with the participation of Christians from all over Europe, the Middle East, the Horn of Africa and India, and offered Eastern and Western Christians an opportunity to unite in prayer during the season of Easter. The event offered Christians in the UK a moment to assure Eastern Christians of their prayers, support and solidarity; to come to a greater awareness and understanding of Eastern Christians; to embrace the diaspora of Eastern Churches in the UK as part of the wider Catholic Church; and to become more aware of FACE's mission in supporting Eastern Christians.

###### **Pastoral Visit of His Beatitude Bechara Rai, Patriarch of Antioch, 7<sup>th</sup> – 14<sup>th</sup> January 2023**

FACE helped to plan and coordinate the pastoral visit of Patriarch Rai to the United Kingdom. FACE was responsible for organising the official meetings between the Patriarch and church leaders, politicians, parliamentarians, and diplomats.

#### TRUSTEE ACTIVITY

During the financial year, the trustees held four quarterly meetings, in addition to regular Zoom meetings to deal with interim or high-priority matters; the Resources sub-committee held regular Zoom and WhatsApp meetings; and the chair of trustees was in regular Zoom/WhatsApp and telephone contact with the trustees and sub-committee members.

The chairman represented FACE at the annual plenary meeting of R.O.A.C.O. *Riunione delle Opere per l'Aiuto alle Chiese Orientali* (Assembly of Aid Agencies for Eastern Churches) held in the Vatican in June 2022. FACE was invited to participate at the invitation of Cardinal Sandri, Prefect of the Dicastery for Oriental Churches. R.O.A.C.O. unites funding agencies from around the world to offer solidarity and financial aid on behalf of the Catholic Church to a broad range of education, healthcare, humanitarian and pastoral projects which enable Eastern Christians to remain in their homelands.

The chairman represented FACE at the Ministerial Conference on Freedom of Religion or Belief (FoRB), at the Queen Elizabeth II Centre in Westminster from 4<sup>th</sup> – 6<sup>th</sup> July 2022, which was organised by the British Government and attracted over 700 delegates from around the world to London for two days of presentations, discussions, and exhibitions.

The trustees held their annual Mass for FACE's trustees, executive, volunteers and donors, at Allen Hall, Chelsea, on 9th December 2022, for which the principal celebrant was Cardinal Fitzgerald and the preacher Canon Dr Robert Gibbons. The Mass was followed by dinner at which Rt Rev. Kenneth Nowakowski, Bishop of the Ukrainian Catholic Eparchy of the Holy Family of London, was guest of honour and speaker.

#### EXECUTIVE ACTIVITY

During the financial year, a full-time salaried fundraiser managed fundraising activities in:

- Fundraising through donation from individuals;
- Fundraising through donation from trusts and foundations;
- Fundraising through donation from major donors;

Administration, communications, public relations, and maintenance of information technology, accounting and data systems, and social media, were carried out by a well-trained team of volunteers.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**FINANCIAL REVIEW**

There was a significant reduction in income compared with the last year as the charity faced a tighter funding regime. During the year, the charity generated income of £89.7k (2021: £280.2k) mainly consisting of grants and donations. Grants amounted to £75.3k and included:

- £32.0k - funding for FACE's infrastructure and core costs.
- £28.9k - to support Ethiopia
- £0.8k - to support the Holy Land (Gaza)
- £7.8k - to support Syria
- £5.8k - to support Ukraine

Donations of £10.7k included £3.7k for the Syrian earthquake, with collections and gift aid claims accounting for £7.0k.

Expenditure also saw a reduction from £215.6k to £89.8k. Charitable donations paid amounted to £41.9k (2021: £141.0k) including the utilisation of the afore-mentioned restricted project donations. The reduction in levels of activity resulted in a reduction in staff. Other support costs incurred in the year were in line with similar expenditure in the prior year.

The year ended with a break-even position (2022: £64.7k). Closing reserves of £179.9k comprised of unrestricted funds of £96.4k and restricted funds of £83.5k.

**RESERVES POLICY**

By the end of the period the charity's net assets stood at just under £180k. Of this sum, £96.4k was held as "free" or unrestricted funds. Whilst this may appear low in relation to annual expenditure. The trustees will seek to accumulate reserves to provide the charity with an adequate capital base. Their target for "free" reserves once the Core Costs Fund has been utilised is currently set at £60k. The charity held restricted funds at the year-end of £83.5k.

**PLANS FOR THE FUTURE**

It is the intention of the trustees to expand the work of the charity along the lines set out in the Activities section of this report (above). This will include recruiting a Fundraising Manager (Major Donors) and a trainee Fundraiser and expanding the voluntary team.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 2011 requires the trustees to prepare for each financial year financial statements which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Adopt the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for ensuring proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the charity's constitution and the disclosure regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Signed as authorised on behalf of the Trustees on 5 November 2023 by:



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John Fox  
Chair of trustees

# **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

## **RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **INDEPENDENT EXAMINER'S STATEMENT**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Olayinka Tomori  
ACA, DChA

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Dartford  
DA2 6QD

13 November 2023

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £ (see Note 9)
<b>INCOME from</b>					
<i><b>Donations and Legacies:</b></i>					
Grants receivable	1	32,008	43,321	75,329	265,217
Donations		6,572	4,124	10,696	13,138
<i><b>Other Trading Activities:</b></i>					
Events		2,803	-	2,803	-
Other income		834	-	834	1,876
<b>Total income</b>		<u>42,217</u>	<u>47,445</u>	<u>89,662</u>	<u>280,231</u>
<b>EXPENDITURE on</b>					
Charitable activities	2	1,200	88,620	89,820	215,548
<b>Total expenditure</b>		<u>1,200</u>	<u>88,620</u>	<u>89,820</u>	<u>215,548</u>
<b>Net movement in funds before transfers</b>		<b>41,017</b>	<b>(41,175)</b>	<b>(158)</b>	<b>64,683</b>
Transfers between Funds	8	(1,015)	1,015	-	-
<b>Net movement in Funds</b>		<b>40,002</b>	<b>(40,160)</b>	<b>(158)</b>	<b>64,683</b>
<b>Reconciliation of Funds</b>					
Funds brought forward		56,419	123,643	180,062	115,379
<b>Funds carried forward</b>		<u><b>£96,421</b></u>	<u><b>£83,483</b></u>	<u><b>£179,904</b></u>	<u><b>£180,062</b></u>

All recognised gains and losses in the current year are included in the income and expenditure account.


All operations are continuing activities.

The accompanying notes form part of these financial statements.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**BALANCE SHEET**  
**AS AT 5 APRIL 2023**

	Notes	£	2023	£	£	2022	£
<b>CURRENT ASSETS</b>							
Debtors	6	5,126			6,054		
Cash at bank and in hand		182,446			277,984		
		<u>187,572</u>			<u>284,038</u>		
<b>CURRENT LIABILITIES</b>							
Creditors: amounts falling due within one year	7	(7,668)			(103,976)		
				179,904			180,062
<b>NET CURRENT ASSETS AND NET ASSETS</b>				<u>£179,904</u>		<u>£180,062</u>	
<b>FUNDS AND RESERVES</b>							
Unrestricted – General Fund				96,421			56,419
Restricted funds	8			83,483			123,643
				<u>£179,904</u>		<u>£180,062</u>	

Approved by the Trustees on 5 November 2023 and signed on their behalf by:



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John Fox

The accompanying notes form part of these financial statements.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**PRINCIPAL ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 5 APRIL 2023**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are set out below.

**Basis of preparation**

These accounts have been prepared for the year to 5 April 2023 with comparative information provided in respect to the year to 5 April 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition effective 1 January 2019) - (Charities SORP (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
The accounts are presented in sterling and are rounded to the nearest pound.

**Critical accounting estimates and areas of judgement**

Preparation of the accounts may require the Trustees to make significant judgements and estimates.

The Trustees consider that there were no such key areas in the accounts where these judgements and estimates have had to be made.

**Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts. The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. Any significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 5 April 2024, the Trustees consider that there are no significant areas that affect the carrying value of the assets held by the Charity.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises grants, donations, investment income and other income. Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the Statement of Financial Activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**  
**PRINCIPAL ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the Charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the operations of the charity.

Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants.

Grants payable are included in the Statement of Financial Activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts.

All expenditure is stated inclusive of irrecoverable VAT.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel and administrative functions.

**Tangible fixed assets**

Any assets costing more than £2,000 and with an expected useful life exceeding one year are capitalised.

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They are discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

**Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

**Fund structure**

General or Unrestricted Funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the Charity's charitable objects. Restricted Funds comprise monies raised for, or their use restricted to a specific purpose by means of donor-imposed conditions.

**Pension schemes**

A defined contribution scheme is available for Staff. Contributions in respect of the defined contribution pension scheme are charged to the Statement of Financial Activities when they are payable to the scheme. The Charity's contributions are limited to the contributions disclosed in note 4. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

**NOTES TO THE ACCOUNTS (continued)**

**YEAR ENDED 5 APRIL 2023**

<b>1. GRANTS RECEIVABLE</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
ADYAN Foundation, in supporting Feshet Sama Centre, Homs and Aleppo, Syria	-	-	-	2,500
For School of Sisters of Besançon, Baabda, Beirut	-	-	-	2,000
For Capuchin Sisters of Mother Rubatto, Segheneyti, Eritrea	-	-	-	500
For University of St Joseph Medical School, Beirut, Lebanon	-	-	-	18,800
For Rosary Sisters' Hospital, Beirut, Lebanon	-	-	-	10,000
For Archdiocese of Mosul's Joinery in Karamlesh, Iraq	-	-	-	3,000
For Le Senevé, Homs, Syria	-	5,500	5,500	3,000
For the Rosary Sisters, Aleppo, Syria	-	-	-	40,000
Archdiocese of Kirkuk's Mercy House, Iraq	-	-	-	40,000
For Beit Gazo Centre, Beirut, Lebanon	-	-	-	6,849
For the Marthandam Integrated Development Society, Diocese of Marthandam, Tamil Nadu, India.	-	-	-	625
the Hananeyta Nursery in Alitena, Tigray	-	-	-	440
For Missionaries of the Mother of God, Sighet, Romania	-	-	-	2,380
For the Ethiopian Catholic Church's primary and secondary schools	-	-	-	25,000
St Joseph's Mission, Ethiopia	-	25,750	25,750	-
Shashemene School, Ethiopia	-	2,500	2,500	-
Selam Youth Centre, Kombolcha	-	600	600	-
Rosary Sisters' School, Gaza	-	800	800	-
St Francis Parish, Aleppo	-	2,377	2,377	-
Ukrainian Greek Catholic Church Food Aid	-	5,794	5,794	-
For FACE's projects in Iraq	-	-	-	545
For FACE's projects in Lebanon	-	-	-	550
For FACE's core costs	-	-	-	80,872
FACE's General Fund	32,008	-	32,008	28,156
	<u>£32,008</u>	<u>£43,321</u>	<u>£75,329</u>	<u>£265,217</u>
<b>Prior Year 2022</b>				
Grants	<u>£28,156</u>	<u>£237,061</u>	<u>£265,217</u>	

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

**NOTES TO THE ACCOUNTS (continued)**

**YEAR ENDED 5 APRIL 2023**

<b>2. EXPENDITURE</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Charitable activities</b>				
<b>Charitable project - Grants</b>				
ADYAN Foundation (Feshet Sama Centre, Homs and Aleppo, Syria)	-	-	-	1,813
School of Sisters of Besançon, Baabda, Beirut	-	-	-	2,375
Capuchin Sisters of Mother Rubatto, Segheneyti, Eritrea	-	-	-	515
University of St Joseph Medical School, Beirut, Lebanon	-	-	-	18,800
Rosary Sisters' Hospital, Beirut, Lebanon	-	-	-	10,100
Archdiocese of Mosul (Joinery in Karamlesh, Iraq)	-	-	-	2,650
Le Senevé, Homs, Syria	-	4,750	4,750	2,215
Rosary Sisters School, Aleppo, Syria	-	-	-	36,000
Archdiocese of Kirkuk, Iraq (Mercy House)	-	-	-	35,500
Beit Gazo Centre, Beirut, Lebanon	-	-	-	5,243
Marthandam Integrated Development Society (MIDS), Diocese of Marthandam, Tamil Nadu, India.	-	-	-	575
Hananeyta Nursery in Alitena, Tigray	-	-	-	415
Missionaries of the Mother of God, Sighet, Romania	-	-	-	2,800
Ethiopian Catholic Church's primary and secondary schools	-	-	-	22,028
St Joseph's Mission, Ethiopia	-	22,745	22,745	-
Shashemene School, Ethiopia	-	2,265	2,265	-
Selam Youth Centre, Kombolcha	-	1,615	1,615	-
St Francis Parish, Aleppo	-	5,341	5,341	-
Ukrainian Greek Catholic Church Food Aid	-	5,230	5,230	-
	-	41,946	41,946	141,029
<b>Direct costs</b>				
Staff Costs	-	33,355	33,355	62,315
	-	33,355	33,355	62,315
<b>Support costs</b>				
Telephone, Postage and Stationery	-	2,539	2,539	2,539
Travel expenses	-	1,445	1,445	1,420
Equipment, IT, Website and Software	-	5,163	5,163	4,850
Events	-	2,232	2,232	1,227
Other Expenses	-	1,940	1,940	968
<b>Governance costs</b>				
Independent Examiner's fee	1,200	-	1,200	1,200
	1,200	13,319	14,519	12,204
<b>Total Expenditure</b>	<b>£1,200</b>	<b>£88,620</b>	<b>£89,820</b>	<b>£215,548</b>

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

**NOTES TO THE ACCOUNTS (continued)**

**YEAR ENDED 5 APRIL 2023**

**2. EXPENDITURE (Continued)**

<b>2022 Comparative</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>
<b>Charitable activities</b>			
<b>Charitable project - Grants</b>			
ADYAN Foundation (Feshet Sama Centre, Homs and Aleppo, Syria)	-	1,813	1,813
School of Sisters of Besançon, Baabda, Beirut	375	2,000	2,375
Capuchin Sisters of Mother Rubatto, Segheneyti, Eritrea	15	500	515
University of St Joseph Medical School, Beirut, Lebanon	-	18,800	18,800
Rosary Sisters' Hospital, Beirut, Lebanon	100	10,000	10,100
Archdiocese of Mosul (Joinery in Karamlesh, Iraq)	-	2,650	2,650
Le Senevé, Homs, Syria	-	2,215	2,215
Rosary Sisters School, Aleppo, Syria	-	36,000	36,000
Archdiocese of Kirkuk, Iraq (Mercy House)	-	35,500	35,500
Beit Gazo Centre, Beirut, Lebanon	-	5,243	5,243
Marthandam Integrated Development Society (MIDS), Diocese of Marthandam, Tamil Nadu, India.	-	575	575
Hananeyta Nursery in Alitena, Tigray	-	415	415
Missionaries of the Mother of God, Sighet, Romania	420	2,380	2,800
Ethiopian Catholic Church's primary and secondary schools	-	22,028	22,028
	<u>910</u>	<u>140,119</u>	<u>141,029</u>
<b>Direct costs</b>			
Staff Costs	-	62,315	62,315
	-	62,315	62,315
<b>Support costs</b>			
Telephone, Postage and Stationery	-	2,539	2,539
Travel expenses	-	1,420	1,420
Equipment, IT, Website and Software	-	4,850	4,850
Events	-	1,227	1,227
Other Expenses	-	968	968
<b>Governance costs</b>			
Independent Examiner's fee	-	1,200	1,200
	-	12,204	12,204
<b>Total Payments</b>	<u>£910</u>	<u>£214,638</u>	<u>£215,548</u>

**3. GOVERNANCE COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Charitable activities</b>				
Fees payable to independent examiner (including VAT) after-date	<u>£1,200</u>	<u>£-</u>	<u>£1,200</u>	<u>£1,200</u>

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

**NOTES TO THE ACCOUNTS (continued)**

**YEAR ENDED 5 APRIL 2023**

**4. STAFF COSTS AND REMUNERATION OF KEY MANAGEMENT PERSONNEL**

	<b>2023 Total £</b>	<b>2022 Total £</b>
Wages & salaries	32,565	59,287
Social security costs	-	1,639
Pension contributions	790	1,389
	<u>£33,355</u>	<u>£62,315</u>

The average number of staff employed in the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
Administration	<u>1</u>	<u>5</u>

No employee has received remuneration at a rate of £60,000 per annum or more (2022: Nil).

**5. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

	<b>2023 Total £</b>	<b>2022 Total £</b>
Reimbursement of trustees' expenses to trustees (2022: none) amounted to	<u>£-</u>	<u>£-</u>

Under Clause 6 (2) of the CIO's constitution, a Charity Trustee or Connected Person may enter into a contract for the supply of services, or of goods that are supplied in connection with the provision of services, to the CIO where that is permitted in accordance with, and subject to the conditions in sections, 185 to 188 of the Charities Act 2011.

No trustee received any remuneration for trustee services from the charity during the year.

**6. DEBTORS**

	<b>2023 Total £</b>	<b>2022 Total £</b>
Other debtors	1,002	5,216
Accrued income	4,124	838
	<u>£5,126</u>	<u>£6,054</u>

**7. CREDITORS: amounts falling due within one year**

	<b>2023 Total £</b>	<b>2022 Total £</b>
Other taxes and Social Security	1,127	853
Other creditors – grants payable	5,341	101,923
Accruals	1,200	1,200
	<u>£7,668</u>	<u>£103,976</u>

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST**

**NOTES TO THE ACCOUNTS (continued)**

**YEAR ENDED 5 APRIL 2023**

**8. RESTRICTED FUNDS**

<b>Year ended 5 April 2023</b>	<b>Balance at start of year £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at end of year £</b>
St Joseph's Mission, Ethiopia	-	25,750	(25,750)	-	-
Shashemene School, Ethiopia	-	2,500	(2,500)	-	-
Selam Youth Centre, Kombolcha	-	600	(1,615)	1,015	-
Rosary Sisters' School, Gaza	-	800	-	-	800
St Francis Parish, Aleppo	-	6,097	(6,097)	-	-
Le Senevé Centre, Homs	-	5,500	(5,500)	-	-
Ukrainian Greek Catholic Church Food Aid	-	6,198	(5,753)	-	445
For FACE's projects in Iraq	545	-	-	-	545
For FACE's projects in Lebanon	550	-	-	-	550
Core Costs	122,548	-	(41,405)	-	81,143
	<u>£123,643</u>	<u>£47,445</u>	<u>£(88,620)</u>	<u>£1,015</u>	<u>£83,483</u>

<b>Year ended 5 April 2022</b>	<b>Balance at start of year £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at end of year £</b>
ADYAN Foundation (Feshet Sama Centre)	-	2,500	(2,500)	-
School of Sisters of Besançon, Baabda	-	2,000	(2,000)	-
Capuchin Sisters of Mother Rubatto, Eritrea	-	500	(500)	-
University of St Joseph School, Beirut	-	18,800	(18,800)	-
Rosary Sisters' Hospital, Beirut, Lebanon	-	10,000	(10,000)	-
Archdiocese of Mosul (Joinery in Karamlesh	-	3,000	(3,000)	-
Le Senevé, Homs, Syria	-	3,000	(3,000)	-
Rosary Sisters School, Aleppo, Syria	-	40,000	(40,000)	-
Archdiocese of Kirkuk (Mercy House)	-	40,000	(40,000)	-
Beit Gazo Centre, Beirut, Lebanon	-	6,849	(6,849)	-
Marthandam Integrated Development Society	-	625	(625)	-
Hananeyta Nursery in Alitena, Tigray	-	440	(440)	-
Missionaries of the Mother of God, Romania	-	2,380	(2,380)	-
<b><i>Ethiopian Catholic Schools Fund:</i></b>				
Shashamane School for the Blind	-	4,300	(4,300)	-
Lideta Catholic Cathedral School	-	4,300	(4,300)	-
St Joseph's Mission Hostel	-	2,200	(2,200)	-
Bucama Nursery	-	2,200	(2,200)	-
Vicariate of Soddo, Ethiopia (8 schools)	-	12,000	(12,000)	-
For FACE's projects in Iraq	-	545	-	545
For FACE's projects in Lebanon	-	550	-	550
Core Costs	101,220	80,872	(59,544)	122,548
	<u>£101,220</u>	<u>£237,061</u>	<u>£(214,638)</u>	<u>£123,643</u>

The above funds were held entirely as cash at bank at the end of the year.

## FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

### NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 5 APRIL 2023

#### Restricted Funds

**Adyan Foundation Fund, Lebanon & Syria.** The Fund was set up to finance, via the Adyan Foundation, the Feshet Sama Centre in Syria, which provides education and psychological support to displaced children and young people in Syria. This charitable spending relates to FACE's missions in education and pastoral support.

**School of Sisters of Besançon, Baabda, Lebanon Fund.** This Fund was set up to purchase equipment (desks and computers) for the school. This charitable spending relates to FACE's mission in education.

**Capuchin Sisters of Mother Rubatto, Segheneyti, Eritrea Fund.** The Fund was set up to finance 20 girls in Eritrea to complete their secondary education at a boarding school in Segheneyti, run by the Capuchin Sisters of the Mother Rubatto. This charitable spending relates to FACE's mission in education.

**University of St Joseph, Beirut, Lebanon. FACE Scholarship Fund.** The Fund was set up to finance scholarships for nursing students at the University of St Joseph. This charitable spending relates to FACE's mission in education and healthcare provision.

**Rosary Sisters' Hospital, Beirut, Lebanon Fund.** The Fund was set up to supplement the salaries of medical professionals and provide medicines. This charitable spending relates to FACE's mission in healthcare provision.

**Archdiocese of Mosul. Joinery in Karamlesh, Iraq Fund.** The Fund was set up to finance the manufacture of pews by the Karamless Joinery for the benefit of the Al Tahira Church in Qaraqosh. This charitable spending relates to FACE's mission in pastoral support and the advancement of Christianity.

**Le Senevé, Homs, Syria Fund.** The Fund was set up to finance Le Senevé Day Care Centre in Homs run by the Society of the Sacred Heart of Jesus for children. This charitable spending relates to FACE's mission in education.

**Rosary Sisters, Aleppo, Syria Fund.** The Fund was set up to finance the rebuilding the Rosary School, which was destroyed in the civil war in 2011. This charitable spending relates to FACE's mission in education.

**Archdiocese of Kirkuk-Sulaymaniyah, Iraq Mercy House Fund.** The Fund was established to provide furnishing for Mercy House, a newly constructed medical centre. This charitable spending relates to FACE's mission in healthcare, interreligious dialogue and the advancement of Christianity.

**Beit Gazo Centre, Beirut, Lebanon Fund.** The Fund was set up to finance the restoration of a 16<sup>th</sup> century Syriac lectionary. This charitable spending relates to FACE's mission in the advancement of Christianity and the preservation of its heritage.

**Marthandam Integrated Development Society (MIDS), Diocese of Marthandam, Tamil Nadu, India Fund.** The Fund was set up to finance emergency assistance for 300 impoverished families who lost their livelihoods as a result of the Covid pandemic. Families were provided with food and medication. This charitable spending related to FACE's mission in healthcare, pastoral support and poverty relief.

**Hananeyta Nursery School, Tigray, Ethiopia Fund.** The fund was set up to finance the provision of food for 150 children at the school. This charitable spending relates to FACE's mission in education and poverty relief.

**Ethiopian Catholic Schools Fund.** The Fund was set up to finance several schools in Ethiopia, and has enabled 1,864 of the poorest children to access quality education, specialist equipment and nutritious food through its grants to: Shashamane School for the Blind in Shashamane; the Lideta Catholic Cathedral School in Addis Ababa; St Joseph's Mission Hostel in Danka Dembidolo; and the Bucama Nursery in Bucama. The Fund has also provided meals for four months for 1,360 infants at 8 nursery schools in the Vicariate of Soddo. This charitable spending relates to FACE's missions in education and pastoral support.

**Core Costs.** Restricted donations to cover core costs in FACE's 5-year business plan.

**FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST****NOTES TO THE ACCOUNTS (continued)****YEAR ENDED 5 APRIL 2023**

**Latin Parish of St Francis Aleppo Fund.** The fund was set up to finance the re-building of 5 properties to house homeless families from the earthquake. This charitable spending relates to FACE's mission in humanitarian relief and pastoral support.

**Selim Youth Centre Kombolcha Fund.** The fund was set up to finance the purchase of furniture, books and computers. This charitable spending relates to FACE's mission in pastoral support and education.

**Rosary Sisters' School Gaza Fund.** The fund was set up to provide scholarships which cover the tuition fees of the children of impoverished families. This charitable spending, drawn from FACE's Holy Land Fund, relates to FACE's mission in education.

**Ukrainian Greek Catholic Church Fund.** The fund was set up to finance emergency food rations to parishes in the war-ravaged oblasts of Ukraine. This charitable spending relates to FACE's mission in humanitarian relief and pastoral support.

**9. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR PREVIOUS YEAR**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>
<b>INCOME from</b>			
Grants receivable	28,156	237,061	265,217
Donations	13,138	-	13,138
Other income	1,876	-	1,876
<b>Total income</b>	<u>43,170</u>	<u>237,061</u>	<u>280,231</u>
<b>EXPENDITURE on</b>			
Charitable activities	910	214,638	215,548
<b>Total expenditure</b>	<u>910</u>	<u>214,638</u>	<u>215,548</u>
<b>Net income and net movement In Funds</b>	<b>42,260</b>	<b>22,423</b>	<b>64,683</b>
<b>Reconciliation of Funds</b>			
Funds brought forward	<u>14,159</u>	<u>101,220</u>	<u>115,379</u>
<b>Funds carried forward</b>	<b><u>£56,419</u></b>	<b><u>£123,643</u></b>	<b><u>£180,062</u></b>