

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

(also known by its acronym as FACE)

(Registered Charity No: 1178592)

TRUSTEES' REPORT AND ACCOUNTS

5 APRIL 2025

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED NAME	Fellowship and Aid to the Christians of the East
TRADING NAME	FACE
TRUSTEES	Mr John Fox (Chair of Trustees) Dr Robert Gibbons Mr Martin Lupton Mr Christopher Sayer Dame Rachel de Souza (resigned : 27 May 2025)
PRINCIPAL OFFICE	FACE Charity Judge Sykes Frixou Queen's House 55 Lincoln's Inn Fields London WC2A 3LJ
GOVERNING INSTRUMENT	CIO constitution registered 31 May 2018, and amended by resolution dated 12 July 2021, in accordance with Charity Commission consent granted on 02 July 2021
CHARITY REGISTRATION NUMBER	1178592
INDEPENDENT EXAMINER	Olayinka Tomori ACA, DChA Longmeade Consult Ltd The Old Rectory Springhead Road Northfleet, Kent DA11 8HN
BANKERS	NatWest Bank Strand PO Box 414 38 Strand London WC2H 5JB
SOLICITORS	Mr Timothy O'Callaghan (solicitor) Judge Sykes Frixou Queen's House 55 Lincoln's Inn Fields London WC2A 3LJ

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report and the accounts of the charity for the year ended 5th April 2025. 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 appointed on a 3-year renewable 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

In the seventh year of operation, the focus of the trustees has been on continuing to develop close working partnerships with the Eastern Catholic patriarchates and eparchies and 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 2025

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. FACE aims to foster sustainable development and bring lasting change to the communities it serves, through its projects in education, healthcare, pastoral support and inter-religious dialogue,

Our Aim

Fellowship and Aid to the Christians of the East (FACE) enables people of all faiths and none in the Middle East, the Horn of Africa and India to free themselves from a life of poverty, inequality and injustice.

FACE has particular concern to help Eastern Christians to remain in their biblical homelands where Christianity was born and first spread. FACE strives to preserve the heritage of the Eastern Churches so that they 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.

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, the Horn of Africa, India and Southeast Europe.
- FACE offers moral, pastoral and material support to the Eastern Catholic missions and chaplaincies in the UK.

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 5 APRIL 2025

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, regardless of faith and ethnicity.

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 projects.

What is the unfulfilled need?

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

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 5 APRIL 2025

FUNDRAISING ACTIVITY

The charity fundraises through grants from trusts, 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 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.

CHARITABLE ACTIVITIES

In the previous financial year to 5th April 2024, FACE completed two main projects at the St Louis Hospital, Jerusalem and the Rosary Sisters School in Gaza at a total expenditure of £110 k. In the financial year to 5th April 2025, no projects were undertaken due to a sharp fall in fundraising income. Running costs were nonetheless incurred in order to maintain the continuation of the charity's mission and administration. This expenditure included costs for such items as office rental, information technology, communications, public relations and travel, but also included the costs of planning future projects, most notably the construction of a pastoral centre in Kurdistan, which will appear in the trustees' report and accounts of the subsequent financial year ending 5th April 2026 (see future activities below, in section "Plans for the future" on page 6)

TRUSTEE ACTIVITY

- During the financial year, the trustees held four trustees' 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 and telephone contact with the trustees and sub-committee members.
- The trustees held their annual Mass for FACE's trustees, volunteers and donors, at Allen Hall Seminary, Chelsea, on 6th December 2024, for which the principal celebrant was Cardinal Fitzgerald and the preacher Canon Dr Robert Gibbons. The Mass was followed by dinner at which His Grace Hovakim Manukyan, Primate of the Armenian Apostolic Church in the UK and Ireland, was guest of honour and speaker. His Beatitude Cardinal Louis Sako, Patriarch of the Chaldeans, and His Beatitude Youssef Absi, Patriarch of Antioch of the Melkite Church, sent official messages in appreciation of the mission of FACE.

EXECUTIVE ACTIVITY

Throughout the financial year, administration, communications, public relations, fundraising and the 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 2025**

FINANCIAL REVIEW

There was an increase in income compared with the last year. During the year, the charity generated income of £27.4k (2024: £130.9k) mainly consisting of grants and donations.

Grants amounting to £17k were to support FACE's infrastructure and core costs.

Donations of £6.6k included:

- £2.1k – to Holy Land Fund (Lent Appeal)
- £0.6k – other restricted funds
- £2.8k – unrestricted individual giving
- £0.8k – unrestricted Gift Aid

Interest income of £2.0k was earned from bank balances held by the charity.

Expenditure fell from £110.2k to £13.5k. Due to the relatively low-level income, no charitable donations were made (2024: £97.3k). Virtually all costs in the year were support costs for the day-to-day running of the charity.

The year ended with a surplus of £13.9k (2024: £20.7k). Closing reserves of £214.4k comprised of unrestricted funds of £136.4k and restricted funds of £78.0k.

RESERVES POLICY

By the end of the year, the charity's net assets stood at £214.4k. Of this sum, £136.4k was held as "free" or unrestricted funds. Ongoing events and unrest in the Middle East have restricted the extent of the activities of the charity. However, the trustees are aware that these events will place a demand on the charity for support in future, and they have kept this in mind in building reserves. As a result, their target for "free" reserves once the Core Costs Fund has been utilised is currently set at £120k. The charity held restricted funds at the year-end of £78.0k.

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) and to expand the voluntary team.

FACE has plans to construct a pastoral centre in the Eparchy of Zakho, Kurdistan, for which FACE has already raised over £100k. The new building will provide a community centre, classrooms and offices for the Christian community, not least for the catechism school, youth clubs, neo-catechumenal groups, church choirs and parish receptions after church services, thereby enabling the diocese to nurture and educate the youth of the region in the Christian faith.

FACE is planning and preparing the pastoral visit to the UK of His Beatitude Youssef Absi, Patriarch of Antioch, and head of the Melkite Church. The 8-day visit will take place in June 2025 and include various meetings with church leaders in London, Birmingham, Oxford and Cambridge, as well as liturgies with Melkite communities and University chaplaincies.

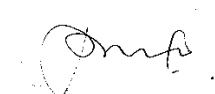
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 10th January 2026 by:



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 2025 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

Longmeade Consult Ltd
The Old Rectory
Springhead Road
Northfleet, Kent
DA11 8HN

14th January 2026

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £ (see Note 8)
INCOME from					
<i>Donations and Legacies:</i>					
Grants receivable	1	17,000	-	17,000	111,027
Donations		3,962	2,654	6,616	15,021
<i>Other Trading Activities:</i>					
Events		1,545	-	1,545	2,025
Other income		256	-	256	-
Bank interest		1,957	-	1,957	2,827
Total income		<u>24,720</u>	<u>2,654</u>	<u>27,374</u>	<u>130,900</u>
EXPENDITURE on					
Charitable activities	2	900	12,589	13,489	110,242
Total expenditure		<u>900</u>	<u>12,589</u>	<u>13,489</u>	<u>110,242</u>
Net movement in funds before transfers		23,820	(9,935)	13,885	20,658
Transfers between Funds		-	-	-	-
Net movement in Funds		23,820	(9,935)	13,885	20,658
Reconciliation of Funds					
Funds brought forward		<u>112,567</u>	<u>87,995</u>	<u>200,562</u>	<u>179,904</u>
Funds carried forward		<u>136,387</u>	<u>78,060</u>	<u>214,447</u>	<u>200,562</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 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Cash at bank and in hand		217,504	203,974
		<u>217,504</u>	<u>203,974</u>
			203,974
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(3,057)	(3,412)
		<u>(3,057)</u>	<u>(3,412)</u>
			200,562
NET CURRENT ASSETS AND NET ASSETS		<u>£214,447</u>	<u>£200,562</u>
FUNDS AND RESERVES			
Unrestricted – General Fund		136,387	112,567
Restricted funds	7	78,060	87,995
		<u>£214,447</u>	<u>£200,562</u>

Approved by the Trustees on 10th January 2026 and signed on their behalf by:



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 2025

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 2025 with comparative information provided in respect to the year to 5 April 2024.

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 2025, 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 2025

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 2025

1. GRANTS RECEIVABLE	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
St Louis Hospital, Jerusalem, Holy Land	-	-	-	99,000
For FACE's projects in Holy Land	-	-	-	2,027
For FACE's core costs	17,000	-	17,000	10,000
	<u>£17,000</u>	<u>£</u>	<u>£17,000</u>	<u>£111,027</u>
Prior Year 2024				
Grants Receivable	<u>£10,000</u>	<u>£101,027</u>	<u>£111,027</u>	
2. EXPENDITURE	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Charitable activities				
Charitable project - Grants				
St Louis Hospital, Jerusalem, Holy Land	-	-	-	86,847
Rosary Sisters School, Gaza, Holy Land	-	-	-	10,483
	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,330</u>
Direct costs				
Staff Costs	-	-	-	1,311
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,311</u>
Support costs				
Telephone, Postage and Stationery	-	323	323	396
Rent	-	2,962	2,962	2,817
Travel expenses	-	2,516	2,516	806
Equipment, IT, Website and Software	-	4,289	4,289	3,803
Events	-	2,106	2,106	1,866
Other Expenses	-	393	393	653
Governance costs				
Independent Examiner's fee	900	-	900	1,260
	<u>900</u>	<u>12,589</u>	<u>13,489</u>	<u>11,601</u>
Total Expenditure	<u>£900</u>	<u>£12,589</u>	<u>£13,489</u>	<u>£110,242</u>

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 5 APRIL 2025

2024 Comparative

3. EXPENDITURE	Unrestricted Funds £	Restricted Funds £	2024 Total £
Charitable activities			
Charitable project - Grants			
St Louis Hospital, Jerusalem, Holy Land	-	86,847	86,847
Rosary Sisters School, Gaza, Holy Land	-	10,483	10,483
	<hr/>	<hr/>	<hr/>
	-	97,330	97,330
	<hr/>	<hr/>	<hr/>
Direct costs			
Staff Costs		1,311	1,311
	<hr/>	<hr/>	<hr/>
	-	1,311	1,311
Support costs			
Telephone, Postage and Stationery	-	396	396
Rent	-	2,817	2,817
Travel expenses	-	806	806
Equipment, IT, Website and Software	-	3,803	3,803
Events	-	1,866	1,866
Other Expenses	-	653	653
Governance costs			
Independent Examiner's fee	1,260	-	1,260
	<hr/>	<hr/>	<hr/>
	1,260	10,341	11,601
	<hr/>	<hr/>	<hr/>
Total Expenditure	<hr/> <hr/> £1,260	<hr/> <hr/> £108,982	<hr/> <hr/> £110,242

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 5 APRIL 2025

4. STAFF COSTS AND REMUNERATION OF KEY MANAGEMENT PERSONNEL

	2025 Total £	2024 Total £
Wages & salaries	-	1,290
Social security costs	-	-
Pension contributions	-	21
	<u>£-</u>	<u>£1,311</u>
The average number of staff employed in the year was:		
	2025 Number	2024 Number
Administration	-	1

No employee has received remuneration at a rate of £60,000 per annum or more (2024: Nil).

5. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

	2025 Total £	2024 Total £
Reimbursement of trustees' expenses to trustees (2024: 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. CREDITORS: amounts falling due within one year

	2025 Total £	2024 Total £
Other creditors – grants payable	2,157	2,152
Accruals	900	1,260
	<u>£3,057</u>	<u>£3,412</u>

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 5 APRIL 2025

7. RESTRICTED FUNDS

Year ended 5 April 2025	Balance at start of year £	Income £	Expenditure £	Transfer s £	Balance at end of year £
Holy Land Fund	4,771	2,112	-	-	6,883
Syria Fund	404	210	-	-	614
Ukrainian Fund	468	104	-	-	572
Iraq Fund	654	190	-	-	844
Lebanon Fund	555	-	-	-	555
Armenia Fund	-	38	-	-	38
Core Costs	81,143	-	(12,589)	-	68,554
	<u>£87,995</u>	<u>£2,654</u>	<u>£(12,589)</u>	<u>£</u>	<u>£78,060</u>
Year ended 5 April 2024	Balance at start of year £	Income £	Expenditure £	Transfer s £	Balance at end of year £
Holy Land Fund	800	112,953	(108,982)	-	4,771
St Francis Parish, Aleppo, Syria	-	404	-	-	404
Ukrainian Greek Catholic Church Food Aid	445	23	-	-	468
For FACE's projects in Iraq	545	109	-	-	654
For FACE's projects in Lebanon	550	5	-	-	555
Core Costs	81,143	-	-	-	81,143
	<u>£83,483</u>	<u>£113,494</u>	<u>£(108,982)</u>	<u>£</u>	<u>£87,995</u>

The restricted funds mentioned above 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 2025

Restricted Funds

HOLY LAND Fund. The Fund was set up to support projects in education, healthcare and pastoral support in the Holy Land. Remaining monies in the Fund are restricted to this purpose. Hitherto, the Fund has supported FACE's projects at:

- (i) the **St Louis Hospital, Jerusalem**, renovating and upgrading the hot water system in the hospital; and
- (ii) the **Rosary Sisters' School, Gaza**, providing scholarships for the tuition fees of children of impoverished families, and covering teachers' salaries.

UKRAINE Fund. The fund was set up to finance emergency food rations to parishes in the war-ravaged oblasts of Ukraine.

IRAQ Fund. The Fund was set up to finance projects that enable the survival and advancement of Christianity in Iraq. Remaining monies in the Fund are restricted to this purpose.

LEBANON Fund. The Fund was set up to finance projects in education and healthcare in Lebanon. Remaining monies in the Fund are restricted to this purpose. Hitherto, the Fund has supported FACE's projects at:

- (i) the Adyan Foundation to support the Feshet Sama Centre;
- (ii) University of St Joseph Medical School, Beirut, for nursing scholarships; (iii) Rosary Sisters' Hospital, Beirut, Lebanon, for doctors' and nurses' salaries.

ETHIOPIA Fund. The Fund was set up to finance FACE's education projects in Catholic schools and training centres in Ethiopia, and supported projects at Shashamane School for the Blind, Shashamane; Lideta Catholic Cathedral School, Addis Ababa; St Joseph's Mission Hostel, Danka Dembidolo; Bucama Nursery in Bucama; and Selam Youth Centre, Kombolcha.

SYRIA Fund. The Fund was set up to finance education and pastoral projects that enable the survival and advancement of Christianity in Syria. Remaining monies in the Fund are restricted to this purpose. Hitherto, the Fund has supported FACE's projects at:

- (i) Le Senevé Day Care Centre, Homs, run by the Society of the Sacred Heart of Jesus for children;
- (ii) the Rosary Sisters School, Aleppo, for rebuilding of the bomb-damaged school; and
- (iii) St Francis Parish in Aleppo, for rebuilding parish properties destroyed by the earthquake.

CORE COSTS Fund. Restricted donations to cover core costs in FACE's administration.

FELLOWSHIP AND AID TO THE CHRISTIANS OF THE EAST

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 5 APRIL 2025

8. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	2024 Total £
INCOME from			
<i>Donations and Legacies:</i>			
Grants receivable	10,000	101,027	111,027
Donations	2,554	12,467	15,021
<i>Other Trading Activities:</i>			
Events	2,025	-	2,025
Other income	-	-	-
Bank interest	2,827	-	2,827
Total income	<u>17,406</u>	<u>113,494</u>	<u>130,900</u>
EXPENDITURE on			
Charitable activities	1,260	108,982	110,242
Total expenditure	<u>1,260</u>	<u>108,982</u>	<u>110,242</u>
Net movement in funds before transfers	16,146	4,512	20,658
Transfers between Funds	-	-	-
Net movement in Funds	16,146	4,512	20,658
Reconciliation of Funds			
Funds brought forward	<u>96,421</u>	<u>83,483</u>	<u>179,904</u>
Funds carried forward	<u><u>112,567</u></u>	<u><u>87,995</u></u>	<u><u>200,562</u></u>