

CHRISTIAN SOLIDARITY INTERNATIONAL

England & Wales · Charity number 281836

Details

Other names	CHRISTIAN SOLIDARITY WORLDWIDE
Status	Registered
Legal form	Charitable company
Company number	01536426
Registered	1981-01-27
Register	View on the Charity Commission register

Contact

Address	P.O. Box 99 New Malden Surrey KT3 3YF
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Activities

Objects: THE RELIEF OF HARDSHIP, DISTRESS AND POVERTY OF PERSONS THROUGHOUT THE WORLD WHO ARE BEING PERSECUTED AS A RESULT OF THEIR RELIGIOUS BELIEFS AND THE PROMOTION OF THE CHRISTIAN RELIGION.

Activities: Christian Solidarity Worldwide (CSW) is a Christian organisation working for religious freedom through advocacy and human rights, in the pursuit of justice

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Belgium
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,576,000	£2,431,000	£705,000	35
2024-03-31	£2,326,000	£2,398,000	£560,000	39
2023-03-31	£3,244,106	£3,313,141	£630,556	41
2021-12-31	£2,167,253	£2,334,319	£699,626	41
2020-12-31	£2,271,000	£2,040,000	£868,000	39

Trustees

Name	Role	Appointed
William Lowe	Chair	2022-03-30
Ann-Marie Agyeman		2017-04-12
Attilio Giuseppe Zani		2025-09-10
Bethan Sarah Collingridge Chan		2025-09-10
Bill Rockett		2019-03-21
Fady Nassar		2021-09-08
Helen Berhane Nuguse		2022-09-14
Lucy Ruth Williams		2025-09-10
MIKE GIBBONS		2011-03-29
Rev Elizabeth Petra Gray		2025-09-10
Stuart Keir		2023-07-06
Victoria Butler		2022-06-23

Accounts

CSW everyone
free to believe



CSW Annual Report and Audited Accounts 2024/25

Charity number: 281836
Company number: 1536426

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Organisational Details

Directors

The Trustees of Christian Solidarity Worldwide (the operating name of Christian Solidarity International) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees).

- William Lowe, Chair from 11 September 2024^{1 2 3}
- Ann Marie Agyeman²
- Helen Berhane Nuguse
- Victoria Butler
- Jenny Cornfield, Chair to 11 September 2024 (resigned 5 December 2024)³
- Jael Dharamsingh (resigned 20 March 2025)
- Simon George^{1 2}
- Michael Gibbons^{1 2 3}
- Nigel Grinyer
- Stuart Keir
- Fady Nassar
- Bill Rockett, Chair of ExCo from 13 March 2025¹
- David Taylor

- ¹ Executive Committee
- ² Governance Committee
- ³ Remuneration Committee

Secretary Scot Bower

Strategic Leadership Team

- | | |
|-------------------|--|
| Scot Bower | CEO |
| Mervyn Thomas CMG | Founder President |
| Tayo Folorunsho | Finance Director (from 2 January 2025) |
| Anne Tester | Finance Director (to 8 November 2024) |
| Dr Khataza Gondwe | Joint Advocacy Director |
| Anna-Lee Stangl | Joint Advocacy Director |
| Audrey Skervin | Director of Fundraising |
| Jane Bave | Head of People and Culture |
| Steven Selvaraj | Asia Team Leader |
| Kiri Kankhwende | Press and Public Affairs Team Leader |

Registered office

Causeway House, 1 Dane Street, Bishop's Stortford, Hertfordshire, CM23 3BT
CSW is a registered charity (registration number 281836) and a company limited by guarantee (registration number 1536426, England and Wales).

Advisors

Registered Auditors: Price Bailey LLP Chartered Accountants, 3rd Floor, 24 Old Bond St, Mayfair, London, W1S 4AP

Bankers: National Westminster Bank plc, 10 South Street, Romford Town Centre Branch, Romford, Essex, RM1 1RD

Message from the Chair

I look back on the last year and reflect that it has been a privilege to see CSW's teams at work, publishing briefings on our 30 countries of focus, including in-depth reports on North Korea, Nicaragua and Cuba, delivering community support through our psycho-social project work and mobilising advocacy interventions at a time of heightened global uncertainty and humanitarian crises.

I continue to be humbled by the generosity and commitment of our staff, supporters, volunteers, and partners, without whom this work would not be possible.

I would also like to thank my fellow Trustees for all they have contributed to the life and work of CSW throughout the last year and the way they have continued to help navigate and support CSW through this season of uncertainty and challenge. I am particularly grateful to colleagues on the Executive Committee who have shared their skills and experience, working with our Strategic Leadership Team to ensure we have firm financial foundations during these uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

I extend my heartfelt thanks to Jenny Cornfield, who stood down as Chair on 11 September 2024. I am particularly grateful to her and to Jael Dharamsingh for their unique perspectives and insights, and their valuable contributions to the life and work of CSW during their time on the Board.

Throughout the reporting period, we have continued to take vital steps to increase our impact as we seek to build a global movement for justice, balancing the need to respond to emerging global challenges and crackdowns with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Nigeria and Impulso18 in Mexico that we have been able to continue to do so.

As ever, we are grateful to God for His provision, faithfulness, and wisdom in everything we do. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

CSW remains committed to addressing the desperate injustices unfolding in many of the countries on which we work, and we look forward to all that God will do through us to bring about justice and freedom.



Bill Lowe
Chair of Trustees

Message from the CEO

At the heart of everything we do at CSW is our vision of a world where everyone is free to believe. Whilst the shifting geo-political landscape of the past year has created fresh challenges to our work, the passion and commitment of our team, our supporters and our donors to the realisation of that bold vision, one that believes for freedom and justice for all, has enabled CSW to deliver greater impact for communities and individuals all around the world.

From North Korea to Nicaragua our expert reports have shone a light on countries with egregious human rights records, where persecution, harassment, torture and arbitrary detention are realities for far too many. Our person-centred approach to advocacy has helped hundreds experiencing the deep and long-lasting effects of religious persecution. It's these brave individuals, including faith and community leaders, human rights defenders and journalists that motivate our desire to speak up for all of those who suffer injustice because of their religion or belief.

I remain humbled and grateful to lead an incredible team of staff and volunteers who steadfastly advocate and campaign for freedom and justice around the world. It is because of their persistence and determination that we have been able to celebrate moments of progress, such as the release of Pastor Lorenzo Rosales in Cuba this year.

Particularly, in this challenging economic context I am more thankful than ever for our committed and generous donors and partner churches, without whom this work would not be possible.

The reality is that there will always be more to do, and CSW will continue to rise to the challenge! Crises and crackdowns on freedom are likely to continue in the 25+ countries in which we work, but, as long as there are individuals and communities suffering injustice because of the faith or belief they have chosen, our team will not stop pursuing justice and freedom, for all faiths and none.

With the grace of God, the persistence of our teams, and the commitment of our faithful supporters, I have no doubt that we will, one glorious day, realise our vision of a world where everyone is free to believe.

A handwritten signature in black ink, appearing to be 'Scot Bower', with a stylized, flowing script.

Scot Bower
CEO

About CSW

Although almost every country in the world is a signatory to international human rights legislation that includes the obligation to respect, protect and fulfil the right to freedom of religion or belief, the reality is that in many countries members of religious minority - and in some cases, religious majority - communities face discrimination, harassment, imprisonment, enforced disappearance, punishment, torture or even death because of their religion or belief.

CSW works to address the injustice faced by those around the world who are experiencing, mistreatment, marginalisation, discrimination, or persecution on account of their religion or belief.

Charitable objectives and activities

As set out in the charity's Memorandum and Articles of Association, CSW exists to redress injustice and stand in solidarity with those persecuted or discriminated against for their faith, and/or the promotion of the Christian religion, through research and advocacy, raising awareness and the provision of aid.

We address injustices arising from violations of the right to freedom of religion or belief by:

- Undertaking in depth research, evidence gathering and documentation.
- Providing our findings, analysis and recommendations to politicians, policymakers and international institutions.
- Promoting freedom of religion or belief for all.
- Challenging and assisting policymakers to promote, protect and fulfil freedom of religion or belief for all.
- Training and equipping networks of partners and members of victim communities, empowering them to become advocates for justice.
- Seeking to shape the public, political and media agendas on freedom of religion or belief concerns around the world.
- Raising awareness among UK Christians, encouraging them to call for justice on behalf of those facing harassment, mistreatment, discrimination and persecution.
- Actively raising awareness and educating the public about these issues.
- Mobilising prayer, campaigning and support for those facing injustice.

In assessing the public benefit of the activities undertaken, the Trustees confirm that we have complied with our duty under the Charities Act 2011, and have given due and proper regard to the guidance issued by the Charity Commission on the delivery of public benefit.

Our charitable activities are strategically linked to our long-term vision, five-year strategy and annual operational planning to ensure that we continually deliver on our charitable objects and are as effective as possible in our mission.

Vision

Our vision is a world where everyone is free to believe.

Mission

CSW is a Christian human rights organisation advocating for freedom of religion or belief. As Christians, we stand with everyone facing injustice because of their religion or belief.

Focus

Our team of specialist advocates work on over 25 countries through regional advocacy teams, supported by Public Affairs, Campaigns, Communications, Fundraising and Finance teams to ensure that the right to freedom of religion or belief is upheld and protected. We seek to challenge and change the laws, behaviours and policies which facilitate the abuse of this fundamental right.

Governance, Structure & Management

Governing body and governance

CSW is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

The Directors of the company are also members of the board of Trustees, who are the governing body of the charity. The Board meets formally four times a year and administers the charity through an Executive Committee which meets four times a year. In addition, a Governance Committee and a Remuneration Committee meet annually. These committees are made up of members of the Board and operate under specific terms of reference from the Board.

Trustees are recruited based on the charity's need for particular skills and experience and are appointed for an initial term of three years. CSW has implemented a maximum 3 term limit which a trustee may serve. All Trustees who served during the year are shown on page two of this report.

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees, actively recruiting to areas which are identified as in need of strengthening.

The Board carries out a performance review of retiring Trustees who present themselves for re-election. All members are circulated with invitations to nominate Trustees prior to the Annual General Meeting, advising them of retiring Trustees and requesting nominations for the meeting.

A formal induction and orientation process is followed for new Trustees, who receive training to equip them for undertaking their role as Trustee. This includes acquainting them with legal and statutory obligations as well as best practice guidance, as well as information regarding the operational setup and performance of the organisation, strategic plans, and meeting with key management personnel.

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 11 to the financial statements.

The key management personnel of the Charity are the Strategic Leadership Team (SLT) as listed on page two of this report, led by the CEO, this team is responsible for the running of the charity on a day-to-day basis. The remuneration of the CEO and Founder President is set by the Remuneration Committee, and the remuneration of the Strategic Leadership Team is set by the CEO.

The CSW global network

CSW interacts widely with other organisations who work in associated fields, including with members of the international network, The Religious Liberty Partnership. Where appropriate CSW works collaboratively with other organisations to bring greater benefit to its beneficiaries.

The charity maintains close, but non-legally binding relationships with CSW entities in the United States, Mexico and Nigeria through the CSW Global Network. During the reporting period we continued with initiatives to strengthen and build these international partnerships. We have continued to build upon our strategy of building a global movement of campaigners and intercessors through authentic regional engagement, with a view to further expanding the international presence of the organisation. As well as strengthening our relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico and strengthened our advocacy team in Latin America to better reach Spanish-speaking audiences.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International 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 directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal Risks and Uncertainties

CSW operates a risk management process where the Trustees and SLT together identify and review the strategic and operational risks to the organisation. The Risk Register, which is reviewed by Trustees annually and monitored by the Executive Committee and the SLT, captures the probability of occurrence and the potential impact to the organisation, as well as actions taken to mitigate or eliminate the risk. The SLT are responsible for ensuring the Register is regularly updated and that action plans, protocols and standards are implemented.

The significant risks and steps taken to mitigate them:

Financial (including financial controls and income generation) and sustainability of general giving.

- Quarterly reviews of the fundraising strategy and performance across the income portfolio, and monthly reporting to the Executive Committee, enable the organisation to regularly review performance against fundraising targets. At the same time a robust budget management and quarterly review of expenditure enable the SLT to manage cashflow and financial performance.

Reputational (including issues of compliance and good governance)

- Regular monitoring and timely submission of all returns, including annual Fundraising levy, along with appropriate policy implementation and review ensure that CSW remains compliant in all relevant areas. The regular meetings of the Executive Committee and Governance Committee ensure oversight from Trustees.

Operational (including personnel and health and safety)

- Compliance with, and review of, relevant operational and staff policies mitigate operational risks.

Technological (including systems integrity and vulnerability to attack)

- Disaster recovery plan, including virtual servers and multi-backups, ensures business continuity. Cross-organisational security group meets regularly to identify and address risk areas, with the input of external experts, to ensure the organisation is not vulnerable to attack.

Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)

- Appropriate and adequate insurance, including kidnap and ransom insurance, is in place covering all travel on behalf of the organisation. Robust travel process, country risk monitoring, pre-travel assessments and consultations with in-country partners enable assignments to be planned accordingly.

The current strategic risks to the organisation, and steps taken to mitigate them:

- A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software, as well as established processes mitigate both the possibility of an attack and its potential impact. Specialist advice has been sought to improve processes in this area, along with comprehensive data security and GDPR training being delivered to all staff.
- Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.
- The adverse economic impact on UK supporters arising from the increase in the cost of living. Continued investment in fundraising and diversifying our income portfolio including from supporters outside the UK has been prioritised.

Our commitment to safeguarding

CSW is committed to maintaining the highest possible standards of integrity, accountability and openness as an organisation.

Our staff are obliged to conduct themselves in keeping with these high standards.

As Christians, we believe that every human has immeasurable value and deserves to be treated with dignity and respect.

CSW is committed to providing a safe environment which safeguards and protects anyone coming into contact with us, including all beneficiaries, staff, volunteers and supporters.

We want all beneficiaries, staff, volunteers, and supporters to know and experience CSW as a safe and trusted organisation.

We want all organisations who work with us, or who provide funding or other support to us, to have confidence in CSW and recognise that we are a safe organisation. We will achieve this by having effective and rigorous safeguarding policies, practices, and procedures and by following all relevant local, national and international guidance and regulation.

Our safeguarding policies and practices are reviewed every year to ensure that they remain relevant and effective.

All concerns raised or reported are shared with CSW at a senior executive level, reported to the trustee safeguarding lead, investigated thoroughly, and action taken in line with CSW's policies.

Environmental impacts

CSW recognises that we need to be good stewards of creation and that many of the communities we serve are already being affected negatively by the climate emergency, the competition for resources and other environmental factors.

A working group of staff and trustees are tasked with identifying the charity's environmental impacts and consider ways to reduce these. Work is underway to understand the full extent of CSW's environmental impact (such as use of energy and consumables, transport etc) and mitigating factors are being introduced to reduce that impact.

Gathering evidence. Exposing injustice.

Through in-depth research and advocacy, CSW compiles and analyses evidence of freedom of religion or belief violations, raises awareness, calls on nations where violations occur to uphold this right in accordance with international, national or constitutional obligations, and urges other members of the international community to hold them accountable. Our teams regularly visit the countries we work on to gather first-hand evidence of FoRB violations, which is also supplied by our offices in two regions.

Our research and analysis are accessed by the media, politicians, policymakers and international institutions around the world.

Fact-finding research assignments to the countries on which we work continue to provide the foundation for our advocacy, however we also prioritise innovative methods of gathering evidence, including effective use of emerging technology. CSW relies on a global network of partners formed over many years, enabling us to continue exposing the injustices faced by many religious, belief and ethnic communities, and to disseminate this information, including by organising, chairing, co-hosting or contributing expert testimony to webinars on thematic or country FoRB-related issues.

In addition to the regular briefings, reports and case summaries we would normally produce in a given year, we have also gathered evidence on emerging global challenges, from civil conflicts to nationwide crackdowns on citizens.

North Korea: We cannot look away

North Korea is often viewed with curiosity; a mysterious country that few get to visit. Even fewer get to really see what goes on behind the Kim Dynasty curtain. This creates genuine interest in the unknown, but with this fascination comes a danger of dehumanising the people that live there under constant fear and tyranny.

In 2024, we launched a new report on North Korea, *We Cannot Look Away*, highlighting the human cost of the crimes committed in the most closed, isolated and repressive country in the world.

We Cannot Look Away was commissioned to mark ten years since the landmark United Nations Commission of Inquiry (COI) report. The COI report found evidence of ‘unspeakable atrocities’ against the North Korean people, and played a crucial role in bringing human rights violations into conversations about North Korea – broadening the narrow focus of previous conversations on nuclear proliferation.

Ten years since this landmark report – 25 years since our research began – the human rights situation in North Korea remains one of the worst in the world.

It is a challenging and complicated context to work in. Political will, public attention and resources are understandably drawn to other crises, like those in Palestine, Syria and Ukraine. But we remain committed to pursuing justice for the people of North Korea.

We have seen and confirmed without doubt that crimes against humanity are occurring in North Korea. The threats are particularly real for religious groups, especially Christians who are forced to operate in total secrecy and face imprisonment, torture, re-education if they are caught practising their faith.

We cannot look away.



Illustration: Emily Paik



Advocacy in action:

In September 2024, high level members of the Korean government attended our launch event in Seoul, as did a number of influential civil society organisations. We met with North Korean refugees, and also held meetings with the Ministry of Unification, the Ministry of Foreign Affairs, and the British embassy.

Our advocacy did not stop there. The CSW team continued to bring our research, analysis and recommendations from the report into corridors of power around the world, including at the United Nations and European Union.

UK government:

- There was a strong turnout for Members of Parliament at the UK launch of the report in October 2024. We are grateful to supporters in the UK who emailed their MPs.

Press and Media:

- At least 17 different media outlets covered our report. Our CEO Scot Bower had an article published by Christian Today, while our lead advocate for North Korea was interviewed on UK and US radio and TV, including CBN News, Premier and UCB.

United Nations:

- In November 2024, the UN Working Group on Arbitrary Detention adopted an opinion on the case of Kim Cheol-ok. She is a North Korean refugee who was sent back to North Korea from China in 2023. We submitted her case to the group in January 2024 and have been advocating consistently ever since.

European Union

- Following three days of advocacy, the two largest groups in the European Parliament accepted our findings from the report, and included four of our individual cases in a European Parliament resolution on North Korea. Two weeks later, the largest group in the parliament also proposed an Urgency Resolution on the issues and cases we raised, for the December plenary session (ultimately not selected by the Conference of Presidents). The Chair of the European Parliament Delegation to the Korean Peninsula, Cesar Luena MEP, also agreed to address a written question on the issues and cases, to the EU's chief diplomat.

CSW would like to formally acknowledge the individual supporters and organisations who have generously funded this report. Two of these are the Taiwan Foundation for Democracy and Stefanus Alliance International.

The Disappeared: Out of sight, but not out of mind

'It's terrible to be taken and killed or unjustly put in prison. But to be disappeared is to be left with this big question mark... With a disappearance, there's always a possibility that they're alive.'

Across the world, people are being disappeared because of their religion or belief. When someone is disappeared – such as a pastor or human rights defender – they may be detained somewhere, without charge or trial, but their whereabouts are unknown.

It is a tactic used by governments as well as armed groups - a way of targeting not just one person, but also their extended family, their loved ones or even their entire community. If people are disappearing, it puts everyone on alert that they could be next. And all the unknowns can cause huge emotional stress and trauma to those who are trying to find them, who don't know whether to believe the worst, or hope for the best.

In 2025, CSW launched the Disappeared campaign, highlighting cases of enforced disappearance in some of the countries we work on, including China, Eritrea, Laos, Nicaragua and North Korea.



Cases like Carmen and Lesbia, two religious leaders in Nicaragua who were detained on 10 August 2024 and haven't been seen or heard from since. They are believed to be being held in the La Esperanza Prison in Managua Department. Neither woman has committed any crime, yet they have been treated as criminals for serving their communities through the Roman Catholic Church, inspired by their faith.



It is part of the Nicaraguan government's continued onslaught against religious leaders, human rights defenders, and other independent voices, as detailed in CSW's 2025 report, *Total Control: the eradication of independent voices in Nicaragua*.

CSW's supporters have joined our call for the Nicaraguan government to provide an urgent proof of life for Carmen and Lesbia and to free them immediately and without condition. So far, 300 MPs have been emailed about Carmen and Lesbia's case; some of them multiple times. Meanwhile, CSW's advocates continue to gather evidence and raise their case, and many others, with national and international authorities.

To complement the campaign, CSW produced a compelling video, *The Disappeared*, which explains enforced disappearance, and highlights the plight of people who have been disappeared and the toll on their families and communities. The film has been shown in churches and received over 1,200 views on YouTube so far.

A dive into the educational landscape of Pakistan: trends, challenges and solutions

The promotion and defence of FoRB is not only about legal protections, but also about the everyday realities people face. This includes what children are taught in schools and how they experience discrimination in educational settings on account of their religion or belief, the main theme of our 2018 report and campaign, *Faith and a Future*.

In 2025, CSW and The Cecil and Iris Chaudhry Foundation (CICF) collaborated on a report that examines Pakistan's language and social studies curricula, showing how education policy, curriculum development and textbook production intersect with the everyday experiences of religious minorities in Pakistan. *A Dive into the Education Landscape of Pakistan 2025* is a meticulous analysis that exposes how religious bias, historical distortions, and discriminatory narratives are embedded in classrooms.

One of the most notable findings of this research is how common religious content is in subjects where it is not contextually relevant, with textbooks in Urdu, English, Pakistan Studies, History, Social Studies, and General Knowledge containing Islamic teachings, Quranic verses, and moral lessons rooted in Islamic scriptures. For students belonging to religious minority communities, this is a violation of their constitutional right under Article 22 (1) of Pakistan's constitution.

The report also uncovered multiple instances of biased, exclusionary and discriminatory language when religious minorities are depicted in the curriculum; in other instances, their contributions to Pakistan's developments in various fields are ignored entirely. This often sits alongside a gender bias in the curriculum. Researchers also found regional variations in ideological content in the curriculum and that these biases persist despite government attempts at reform over the years.

'If we are to build a Pakistan that truly embodies justice, equality and peace, we must begin by reforming what we teach our children.'

Education should enlighten, not indoctrinate; it should empower every child to see themselves as valued, equal participants in our shared future.'

**Michelle Chaudhry
(President, CICF)**

Pakistan's failure to comply with its own laws and international commitments is outlined in detail. The report also points to a practical path forward based on local context and global best practices, towards an education system that respects diversity, protects minority rights, and nurtures a generation of students who will shape a more inclusive and equitable society in Pakistan.

A Dive into the Education Landscape of Pakistan 2025 is both a body of evidence and a call to action for policymakers, educators, civil society, and international actors committed to upholding human rights, constitutional guarantees, and fair and inclusive education.

CSW extends our thanks and commendation to The Cecil & Iris Chaudhry Foundation (CICF), as well as the researchers, authors and content analysts of this report, for their dedication and contributions.

Equipping policymakers. Calling for change.

At the heart of everything CSW does is the pursuit of justice for victims of violations, and the protection of their fundamental rights. We challenge the laws, behaviours and policies which lead to the abuse of the right to freedom of religion or belief, making concrete recommendations for change. We work to hold governments accountable to their responsibility to respect, protect, and fulfil this right for all citizens.

For over 40 years CSW has raised awareness about freedom of religion or belief around the world and advocated for this right nationally and internationally, including with the governments of the UK and the US, with the European Union and at the United Nations.

UK Government: Briefing Parliamentarians

In 2024, CSW welcomed the appointment of David Smith MP as the UK Special Envoy for Freedom of Religion or Belief and has continued to work closely with him as he focuses on his strategic priorities in post. We continue to brief parliamentarians on FoRB issues and cases, and to engage with All-Party Parliamentary Groups (APPGs) including the APPG for International Freedom of Religion or Belief (APPG-FoRB) and APPG North Korea, among others. CSW also shares our research with officials at the Foreign, Commonwealth and Development Office (FCDO) and UK embassies worldwide.

CSW's Founder President, Mervyn Thomas CMG, continues to play a pivotal role in advocacy for freedom of religion or belief in the UK and globally. Appointed as Chair of the UK FoRB Forum, he works closely with the UK Special Envoy and is actively involved in the International Freedom of Religion or Belief Alliance, contributing to the global advancement of freedom of religion or belief.

European Union: Spotlight on a conflict 'marked by insidious disregard for human life'

For almost 30 years CSW has maintained an advocacy office in Brussels to advocate at the European Union (EU), promote FoRB as a key human right and draw attention to human rights violations internationally. CSW's engagement at the European Union is a key strand of our public affairs work.

Against the backdrop of Sudan's brutal civil conflict, and the potential impact that further international sanctions could make for the future of the country, CSW took several steps encouraging the EU in this direction. First, we were involved in initiating a parliamentary question which was co-signed by MEPs from multiple groups, confirming their position in favour of sanctions on both military leaders; secondly, we wrote a blog piece explaining the strategic rationale of this, which we distributed widely; and thirdly, within a European Parliament Urgency Resolution on Sudan, we made the case for including specific reference to sanctions on the military leaders, which was ultimately included. Finally, we called for a hearing on Sudan at the European Parliament Human Rights Subcommittee (DROI), scheduled for September 2025 with CSW's Sudan expert provisionally invited to be an expert panellist.

Sudan's civilians continue to bear the brunt of violence 'marked by an insidious disregard for human life,' with at least 150,000 people killed in the conflict between the Sudan Armed Forces (SAF), headed by General Abdel Fattah al Burhan, and the Rapid Support Forces (RSF, formerly the Janjaweed militia) led by his former deputy Mohamed Hamdan Dagalo, also known as Hemedti. The violence began just days before they were due to merge as part of a planned transition to democracy.

In the time since then, it is Sudan's civilians who have suffered most, bearing the brunt of air strikes and some of the gravest crimes under international law.

At CSW's recommendation, for the first time multiple major groups in the European Parliament called for sanctions explicitly on both Burhan and Hemedti.

At the United Nations: Calling the world to action.

CSW gained the highly acclaimed UN ECOSOC Special Consultative Status in 2017, in recognition of our specialist expertise on the right to freedom of religion or belief and valuable contributions to the UN in this field. This gives us a critical platform to raise awareness of those marginalised and targeted on account of their religion or belief, and to hold world leaders accountable for protecting and upholding this fundamental freedom.

CSW has a full-time staff member dedicated to engagement with United Nations human rights mechanisms.

Between April 2024 and March 2025, we were able to travel to Geneva for three sessions of the Human Rights Council (HRC), in June and September 2024 and in March 2025. Face-to-face advocacy continues to facilitate a depth of discussion that is not otherwise possible.

Providing strong recommendations to improve the situation of FoRB in country-specific contexts is important in our UN work. The Universal Periodic Review (UPR) process, a State-to-State peer-review process by which every UN member state has its human rights record reviewed in approximately four and a half year cycles is one such opportunity. In the reporting period, CSW made submissions on FoRB in Egypt, Iraq, Türkiye and Iran, among others.

CSW also contributed to interactive dialogues on countries of concern, including on Colombia, Myanmar and the Central African Republic, in addition to submitting written statements on countries and individual cases of people experiencing FoRB violations.

We also made a submission in response to a call for input into the UN Special Rapporteur on FoRB's 2025 report to the UN General Assembly on FoRB, migrants, internally displaced persons and refugees.

Bringing our expertise

In 2024/25 our specific expertise continued to set us apart at the UN, as one of the leading voices on the right to freedom of religion or belief globally; for example, we co-sponsored and spoke at a side event on the situation for human rights in Eritrea, marking the 10th anniversary since the first report of the Commission of Inquiry (COI) on Eritrea was published.

We shared our experience and expertise with human rights defenders, training and equipping them to engage directly with the UN system and its mechanisms.

The status also enables us to provide those marginalised on account of their religion or belief with an international platform. For example, we hosted several delegations and side events at the UN, enabling HRDs and religious leaders who have experienced violations first hand to give testimony at the UN.

There are many more ways our accreditation has enabled us to advance our work, even if not every achievement can be shared publicly.

Although we may not always see the long-term change we desire in every case or country, each interaction at the UN helps build momentum and is a vital step towards ensuring freedom of religion or belief for all.

Our team continues to make use of every opportunity to protect, promote and uphold the right to freedom of religion or belief on the international stage.

Empowering communities and individuals

CSW continues to pursue a holistic approach to advocacy which places the survivor at the centre of our response. This has always included detailed research and targeted advocacy, and is supplemented with limited aid and emergency relief when appropriate. Since 2022, in response to unaddressed and continuing trauma experienced by many of the individuals and communities our team encounters, CSW has formulated and delivered bespoke psychosocial support programmes in several countries.

It was a privilege to build on psychosocial workshops CSW has provided in regions of Africa and the Middle East, providing training on aspects of trauma and self-care, and to roll out more of this life-changing help in Colombia in 2024.

Colombia: Psychosocial support

A five-day workshop was designed for both human rights defenders and those who have survived severe human rights violations. It is important to remember that those who defend human rights have also likely experienced trauma themselves, since they live in the same challenging context as those they are supporting.

At the beginning of the workshop, the participants were nervous and tense. Yet as the workshop progressed, a sense of fellowship developed. They felt increasingly free to speak openly, although some chose to share their stories privately or anonymously to CSW, because of the risks they face.

'A breath of fresh air'

Pastor Jairo, whose name has been changed for his safety, is known as a highly dedicated religious leader. He has served his community for five years, without even taking a vacation.

The pastor said: 'This workshop is like a breath of fresh air for me. I feel pressure from all sides. I have received practical and theoretical tools here, but I also feel important because you are listening to me... I didn't know I had trauma and need help. I just felt pain and was directionless, but listening to this workshop, I realize I can heal. I feel hope.'

'I didn't know I had trauma and need help... but listening to this workshop, I realize I can heal.'

A violent context

Among the 23 participants was one girl under the age of 18, and two women over 80 years old. The two most elderly participants were mourning the loss of their children due to Colombia's complex internal conflict. The conflict dates back to 1958 and involves multiple far-left and far-right illegal armed groups, criminal groups and government forces. A peace agreement with the largest left-wing guerrilla group was approved by the Colombian Congress in November 2016.

However, a number of factors – including the slow and inconsistent implementation of the agreement – has meant that the situation for Colombians in many parts of the country is unchanged. Fear and violence remain, as illegal armed groups and criminal organisations have driven a new phase of the conflict. They hold significant influence over some parts of the country, vying for control. 'As human rights defenders, we need this kind of training because there is so much violence and pain in our region, and we do not have clear tools to understand and support the victims.'

What is the impact on religious leaders?

Religious leaders are not simply caught in the crossfire of those fighting for territorial control. They are directly targeted for their religious work and for supporting other victims. In some parts of the country, they are forbidden from moving freely in order to preach. Some are essentially held hostage – restricted to moving only 200 or 300 metres around their place of residence – which is typically next to their church. This limits them to ministering only to existing members of their congregations, and they are unable to evangelise or disciple new followers.

Churches are regularly subjected to extortion from armed groups on both the right and left, as well as organised criminal groups. Over the course of the conflict, thousands of religious leaders have been targeted for assassination for defying

these restrictions and continuing their work.

‘Restored by God’s grace’

It was incredibly moving to hear that the knowledge and tools we provided have had a profound impact already: ‘When I arrived at this place, my life felt completely empty and hopeless; I thought there was no reason to live. But when the workshop began, everything changed. It turned my life around, and I leave here restored by God’s grace.’

Quotes from participants:

‘I found freedom and received excellent guidance through this workshop. A thousand thanks for sharing your knowledge and experience with us. I felt like part of a family.’

‘We felt loved, well cared for, and understood. We are sure to apply this knowledge in our lives and use it to help those whom God brings into our paths.’

‘Thank you for dedicating your time and knowledge. Your training has equipped us with tools to keep moving forward amid the harsh conflict we are experiencing...’

‘I feel freer, happier, with more self-esteem and joy.’

‘Today I feel more equipped to continue the work of helping, comforting, and encouraging others to move forward on this path. I will pray to God for you, that He may help you continue bringing these workshops to many more in need.’

CSW expect to expand delivery of its psychosocial support programme to other countries and regions in the coming years.

CSW would like to thank the Musk Burton Family Trust for making this training possible.

Cuba: Pastor Lorenzo freed!

On Friday 17 January at 8am, Pastor Lorenzo Rosales Fajardo walked out of prison with a smile on his face and release papers in his hand. He was met at the gates by his wife Maridilegnis, son David and daughter Lorena. This was the family reunion we had all been waiting for since 11 July 2021, when the Cuban pastor was unjustly arrested for peacefully protesting.

On 11 July 2021, we watched live footage of Cubans peacefully taking to the streets and calling for change and freedom. Initial optimism soon turned to horror as Cuban president Miguel Díaz Canel called for the protestors to be met with violence, sent paramilitary groups out into the streets, and began arresting those protesting en masse.

CSW started to receive reports of the arbitrary detentions of religious leaders; Protestant, Roman Catholic, and those holding Afro-Cuban religious beliefs. We began the work of documenting the cases, tracing their whereabouts, and establishing contact with their families.

While most detained religious leaders were released within a matter of days or weeks, Pastor Lorenzo was transferred to a maximum-security prison. He was clearly being targeted for his independent church leadership, and this was not the first time. In 2009, the family home (which also served as their church) was confiscated.

His release from prison on 17 January 2025 was part of an agreement negotiated by President Joe Biden, the Vatican and the Cuban government. Afro-Cuban Yoruba religious leader, Donaida Pérez Paseiro was also set free. Unfortunately, on 11 June, Donaida Pérez Paseiro travelled to the prison where her husband Loreto Hernández García is currently being held,



having been led to believe that he was to be released. Instead, she was warned that if she continued to make public statements critical of the government, she would be re-imprisoned as well. Ms Pérez Paseiro stated her intention to stay there, and was subsequently arrested. CSW continues to conduct international advocacy on their cases.

‘I could not have done it alone’

Pastor Lorenzo’s case is also not over. Although he is out of prison and with his family, they are under intense pressure to leave Cuba and go into exile. His ability to work as a pastor will be restricted as the government continues to fear his influence. He has already been subjected to harassment and threats from Cuban security officials, who are trying to intimidate and socially isolate him.

However, Pastor Lorenzo and his family understand something that the Cuban government cannot: they know they are not and will never be alone.

CSW is grateful to our supporters for their steadfast solidarity with Pastor Lorenzo and his family, for their prayers throughout his detention, especially when he was held incommunicado and subject to inhumane treatment, and for those who joined us in protests outside the Cuban embassy in London - and watched as they pushed our torn-up petition back out from under the door. We are especially grateful for their provision for our work through their generous gifts.

Pastor Lorenzo gave us a message to pass on:

‘You are very good brothers and great friends... I could not have done it alone, thank you, thank you. I am actually crying at these moments of so much joy, remembering all the work that you have done and are doing in our favour. THANK YOU and thank you LORD.’



A snapshot of our collective action:

Public campaigning

The Cuban Ambassador in the UK received over 5,000 emails about the case, and we held two protests outside the Cuban Embassy in London.

In the media

Pastor Lorenzo’s case was covered in over 27 different media outlets using our case materials. His story has been told across blogs, TV interviews, podcasts and radio interviews.

UK Parliament

As a result of our advocacy, the UK All-Party Parliamentary Group for International Freedom of Religion or Belief published a statement condemning the Cuban government’s targeting of religious leaders, including Pastor Lorenzo.

The Foreign Secretary, David Lammy, wrote to Pastor Lorenzo on Human Rights Day 2024. He expressed the UK government’s solidarity and continued commitment to advocating for the pastor’s release.

The United States

After we briefed staff on his case, Pastor Lorenzo was added to the US Commission on International Religious Freedom’s (USCIRF) FoRB Victims List.

United Nations

We raised his case regularly at the UN, including giving a statement at the Human Rights Council calling for Pastor Lorenzo's unconditional release.

Europe

We briefed European diplomats, which led to the EU Delegation raising Pastor Lorenzo's case directly with the Cuban authorities. The Embassy of the Netherlands also later hosted David (Pastor Lorenzo's son) at a meeting with European diplomats.

It took 1,286 days to free Pastor Lorenzo. CSW will continue speaking out for other people around the world facing FoRB violations until they see freedom and justice.



Financial Review

Overview

The 2024–25 financial year was a period of growth and restoration for CSW. Our bold and unwavering commitment to global development was supported by an 11% increase in income compared to 2023–24.

In 2023–24, income levels proved insufficient to meet expenditure. However, the measures introduced during that year were sustained throughout 2024–25, resulting in stronger financial performance. As a result, our financial position was stabilised, and our reserves were restored to £89k above the minimum level required under our reserves policy.

Individual donations increased by 11%, while legacy income rose by 7%, both contributing significantly to our overall income growth.

The proportion of income from institutional grants grew from 16% in 2023–24 to 18% in 2024–25. At the same time, grant income from trusts and foundations declined from 7% to 4%. Overall, the proportion of total income derived from grants decreased slightly from 23% to 22%.

Unrestricted donations represented 74% of total income (2022–23: 73%), which is broadly consistent with previous years. However, we anticipate some year-on-year decline in future periods.

The leadership also took the decision to designate £103k of previously undesignated funds (2023–24: £103k) to international development. This aligns with our strategy of global regionalisation, a key priority that will be advanced when unrestricted funding levels allow.

Total expenditure for the year was £2,431k, representing a 1% increase on the prior year (2023–24: £2,398k). This modest rise reflects the cost-saving measures and sacrifices implemented during 2024–25, which were instrumental in restoring the organisation's financial balance.

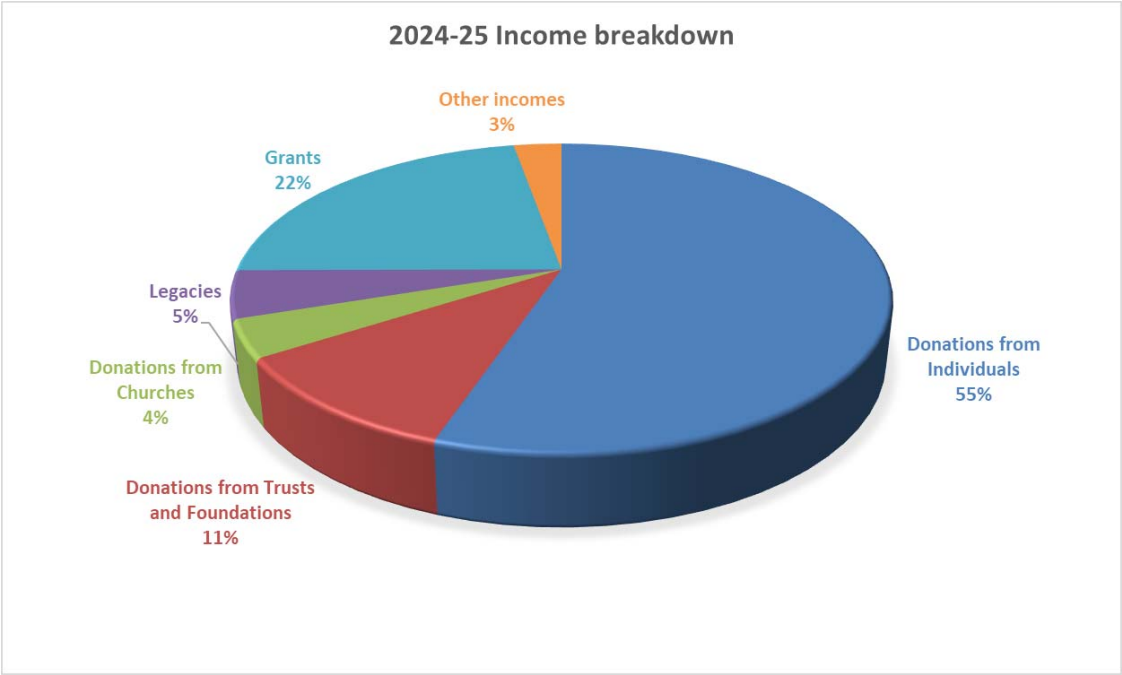
How we raised funds

CSW is only able to collect crucial evidence of FoRB violations, advocate in places such as the UN and provide practical and emotional support to victims because of the generosity of its supporters. Each year, individuals, congregations, trustees and heads of institutions make donations and grants to help people who are targeted for their beliefs. Without these gifts, CSW wouldn't be able to help the thousands of people that we do each year.

We're keen for supporters to understand the difference their generosity makes, and we illustrated this through articles in our quarterly magazine, e-newsletters, thank you letters, meetings with church leaders and an online event. We also use videos and events to inform our supporters of the contexts and challenges faced by different religious minorities. For example, our Communications team produced videos on the FoRB situation in North Korea, which we used in speaking engagements. We provide many ways for supporters to update their communication preferences – it's important to us that individuals receive the materials they want from us at a frequency that they're happy with.

This year, our fundraising activities included direct mail and e-appeals and a matched giving campaign. One of our trustees took part in a sponsored half marathon, the Big Half, and raised over £2,500 for CSW. We submitted funding proposals and grant applications to individuals, trusts and institutions which, when successful, helped to fund research and advocacy work on specific countries, as well as vital trauma therapy for survivors of religious freedom violations. We continued to give talks about our work in churches across the country - including short tours to Belfast, Portstewart and Inverness - and presentations to law firms.

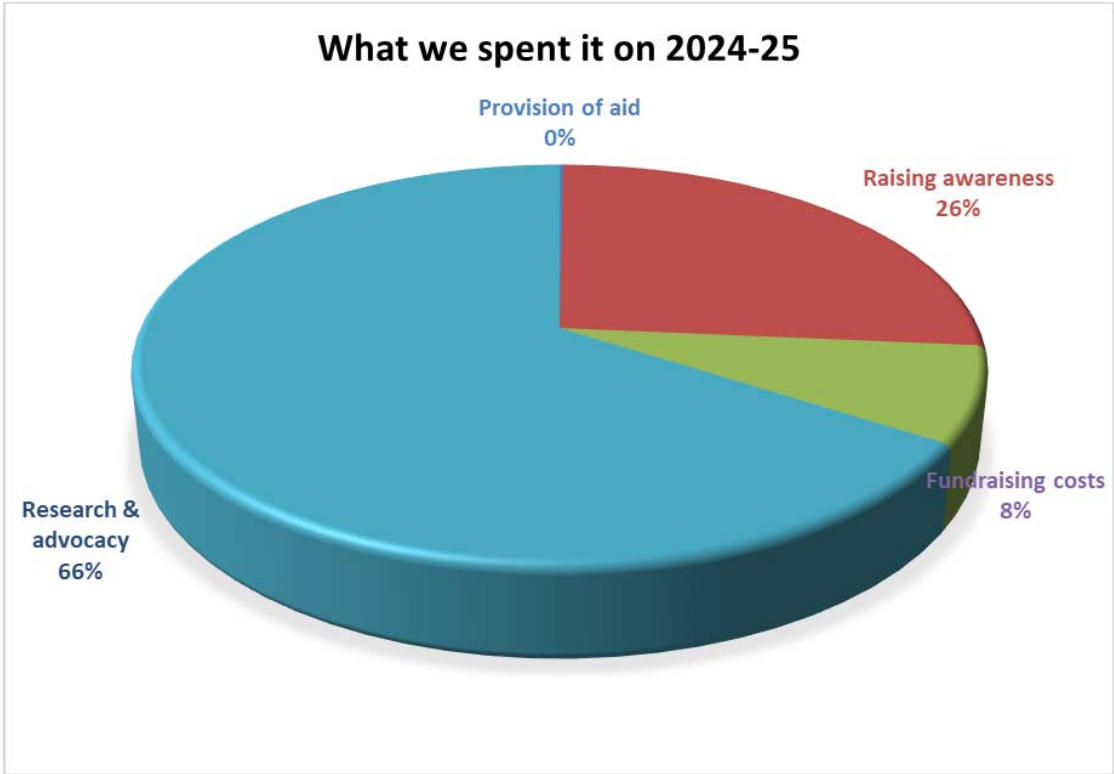
Our Fundraising team seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice and the guidance in the Chartered Institute of Fundraising's *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances*. We always seek to ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – one person contacted us through this platform requesting that we update our records following a loved one's passing. We received no complaints about our fundraising this year.



Comparative income breakdown for 2024-25: Donations from Individuals 55%; Grants 22%; Donations from Trusts and Foundations 11%; Donations from Churches 4%; Legacies 5%.

What we spent it on

Total unrestricted income of £1,759k and 672k of restricted income was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy £1,601k (65.9%); Raising Awareness £638k (26.2%); Provision of Aid £4k (0.2%) and Raising Funds £188k (7.7%). In comparison, the 2023-24 spendings were as follows: Research & Advocacy £1,413k (58.9%); Raising Awareness £741k (30.9%); Provision of Aid £5k (0.2%) and Raising Funds £239k (10%).



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The Research & Advocacy expenditure is split across our three regional teams in this order: Africa/Middle East £310k (26.4%), Americas £324k (27.6%), Asia £540k (46%). Comparative 2023-24 expenditures were: Africa/Middle East £321k (27%), Americas £314k (26%), Asia £559k (47%).



Reserves policy and position

The Trustees (at meetings of the Executive Committee) regularly review and update the reserves policy, following continual review of the reliability of our income streams, our commitment to future expenditures, and the risks we face as a fully non-trading charity.

Our approved reserves policy aims to hold free reserves within the range of £380,000 to £480,000.

The lower end of the range is intended to provide sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the year ahead, in consideration of the company's notice period to staff in case of winding up.

The upper end of the range is intended to cover 25% (three months' worth) of our fixed core costs for the year ahead, comprising staff costs, office costs and contracted ancillary services.

The free reserves as of 31 March 2025 stood at **£469k** (2024: £322k), representing a position £89k above the lower end of our reserves policy range. The Board has been monitoring this position closely since October 2023 and has approved a 2025-26 budget designed to sustain reserves and ensure continued progress towards the agreed policy range.

Investment policy

Under its Memorandum and Articles of Association, the charity (through its trustees) has the power to invest in such stocks, shares, investments, and property in the UK as deemed fit. The charity currently holds only deposit investments, and no social investments.

The trustees, having regard to the company's liquidity requirements have operated a policy of investing surplus funds in appropriate interest-bearing deposits at the optimum market rate (preferably exceeding inflation, as measured by the consumer prices index).

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In the reporting period, in order to increase our investment income, the company increased the number of interest-bearing deposits from two totalling £160k to three, totalling £255k.

Investment income of £15k (2023-24 - £13K) (all within the United Kingdom) was received in the period.

Funds in deficit

All funds positions are shown in Notes 16 and 17 to this report.

Where expenditure on activities for which restricted funding has been received exceeds the restricted funds available, unrestricted funding is used to continue with the activities where they are part of our core charitable purpose. In 2023-24 the practice of treating this overspend as a transfer between funds was discontinued, and no funds were allowed to remain in a deficit position. The only transfers between funds in the current financial period were those required to eliminate the deficit funds balances at the beginning of the financial year.

Financial Risk

Whilst the level of free reserves on 31 March 2025 is above the lower end of the Reserves Policy (£380k to £480k), the trustees are satisfied that the financial risk is under control and being addressed in a measured way.

Auditors

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect was approved at the Annual General Meeting on 11 September 2024.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' Report was approved by the Board of Trustees on 28 November 2025 and signed on their behalf by



Bill Lowe
Chair of Trustees
28 November 2025

Independent Auditor's Report to the Members of Christian Solidarity International

Opinion

We have audited the financial statements of Christian Solidarity International (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research and application of cumulative audit knowledge and experience.

We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, and the Charities SORP.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included reviewing minutes of Trustee Board meetings; agreeing the financial statement disclosures to underlying supporting documentation; enquiring of management, including those charged with governance.

To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the members in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed



Michael Cooper-Davis FCCA ACA
(Senior Statutory Auditor)
For and on behalf of Price Bailey LLP
3rd Floor, 24 Old Bond St
London W1S 4AP

Date: 9 December 2025

Statement of Financial Activities - Incorporating Income and Expenditure

Accounts for the year ended 31 March 2025

		Unrestricted Funds		Restricted Funds	Total Funds 2024-25	Total Funds 2023-24
	Note	General £'000	Designated £'000	£'000	£'000	£'000
Income						
Donations and legacies		1,774	50	106	1,930	1,769
Investments: UK bank interest		15	-	-	15	13
<i>Charitable activities</i>						
Grants		-	-	574	574	535
Other resources		57	-	-	57	10
Total income		1,846	50	680	2,576	2,327
Expenditure						
Raising funds	3	188		-	188	239
<i>Charitable activities</i>						
Provision of Aid	4	-	-	4	4	5
Raising Awareness	5	600	38	-	638	741
Research and Advocacy	6	906	23	672	1,601	1,413
Total expenditure		1,694	61	676	2,431	2,398
Net income/(expenditure)		152	(11)	4	145	(71)
Transfers between funds	16, 17	(6)		6	-	-
Net movement in funds		146	(11)	10	145	(71)
Funds brought forward at 1 April 2024		259	115	186	560	631
Funds carried forward at 31 March 2025		405	104	196	705	560

All the above results are derived from continuing activities.

All the recognised gains and losses are included in the above Statement of Financial Activities.

Movements in funds are disclosed above and in Notes 16 and 17 to the financial statements.

Balance Sheet – As at 31 March 2025

	Note	2025 £'000	2024 £'000
Fixed assets			
Tangible	12	40	52
		40	52
Current assets			
Debtors	13	204	216
Short-term deposits		255	165
Cash at bank and in hand		498	440
		957	821
Creditors: amounts falling due within one year	14	(292)	(313)
Net current assets		665	508
Total assets less current liabilities		705	560
Creditors: amounts falling due after one year	15	-	-
Net assets		705	560
Funds			
Unrestricted funds			
<i>General funds</i>		405	374
<i>Designated funds</i>		104	
Restricted			
<i>Research and advocacy funds</i>		196	186
		705	560

These accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006, relating to small companies and were approved by the Board and signed on their behalf by:



Bill Rockett
Trustee
28 November 2025

Statement of Cash Flows for the year ended 31 March 2025

	Note	2025 £	2024 £
Cashflows from operating activities:			
Net cash generated by operating activities	(i)	145	(76)
Cash flows from investing activities			
Interest received		15	13
Payments to acquire tangible fixed assets		(12)	(8)
Proceeds on sale of tangible fixed assets		-	1
Proceeds on sale of fixed asset investments		-	-
Cash provide by/(used in) investing activities		<u>3</u>	<u>6</u>
Cash flows from financing activities			
Net cash inflow		148	(70)
Cash and cash equivalents at 1 April 2024		605	674
Cash and cash equivalents at 31 March 2025		<u><u>753</u></u>	<u><u>604</u></u>

Reconciliation of net movement in funds to net cash flow from operating activities

Net (expenditure)/income	145	(71)
Interest paid shown in financing activities	-	-
Interest received shown in investing activities	(15)	(13)
Depreciation	23	29
(Gain)/loss on disposal of tangible fixed assets	-	-
Decrease/(Increase) in debtors	13	(35)
Increase in creditors	(21)	13
Net cash generated by operating activities	<u><u>145</u></u>	<u><u>(77)</u></u>

Analysis of changes in net debt

	2024 £	2023 £
Cash and cash equivalents at 1 April 2024	604	674
Cashflows	149	(70)
Other non-cash changes	-	-
Cash and cash equivalents at 31 March 2025	<u><u>753</u></u>	<u><u>604</u></u>

The notes on pages 29 to 45 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 March 2025

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary accounts in these financial statements are rounded to the nearest thousand £.

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and 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.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the level of reserves alongside income trends, future plans for the Charity, the cash balances, and opportunities for future reductions in fixed costs, and are satisfied that the Charity can meet its commitments and liabilities as they fall due. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £19k (2024: £13k).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or Trustees' estimate of market value less depreciation. Only tangible fixed assets over £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

- | | |
|---|------------------------------|
| ■ Furniture & Fittings/Office Equipment/Computers | 33.3% |
| ■ Leasehold Improvements | Over the period of the lease |
| ■ Computer Software | 33.3% |

1.4 Investments

Investment assets are stated at market value at balance sheet date or the Trustees' best estimate of market value at that date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals in the year.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

1.5 Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

1.6 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 opening of the deposit.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Financial instruments

The charity only has financial assets and liabilities of the kind that qualify as basic financial instruments:

- Investments measured at their fair value as at the balance sheet date;
- Fixed assets are measured at amortised cost; and
- All other assets and liabilities are held at cost.

1.9 Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the Trustees' estimated market value at the time of receipt.

1.10 Expenditure and the basis of allocation of costs

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. The majority of costs are directly attributable to specific activities. Staff costs are allocated on the basis of time spent by staff on each activity. Office costs, including rent of premises, are charged directly to the activity when incurred.

1.11 Support and governance costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity. They include governance cost, Finance/IT and office costs, depreciation of assets, audit fees, financial charges and loss or gain on currency revaluation.

Support costs include irrecoverable VAT.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

Support costs are allocated to each of the charitable activities on the consistent basis of staff time spent in supporting each activity in the year.

1.12 Value Added Tax

Value Added Tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Fundraising costs

These comprise the salaries of UK staff directly involved in promoting the charity and expenditure incurred in inducing people and organisations to contribute financially to the charity's work. Also included are the costs of advertising and the staging of special fundraising events.

1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31 March 2025.

1.15 Grants Receivable Contracts

Grants are recognised as receivable restricted income on the date the contract agreement is signed where meeting the terms or conditions are within the charity's control and there is sufficient evidence that they have been or will be met.

Where grant contract agreements contain certain conditions that specify the services to be performed in receipt of a grant, income is recognised to the extent that the charity has provided the specified good or services.

Outgoings are reflected as 'Expenditure on Grants received' (Note 6).

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 17).

1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, audit fees, financial charges, exchange rate variances) and costs of governance-related international conferences and partners' meetings. These have been allocated between fundraising costs and charitable activities according to staff time.

1.17 Fund accounting

Funds held by the charity are:

- Unrestricted general funds – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- Designated funds – These funds are set aside by the Trustees for specific projects.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

- Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

1.18 Foreign currency translation

Foreign currency transactions are translated into the company's records using the exchange rates prevailing on the dates the transactions occur; however, if the rates do not fluctuate significantly, an average rate for the period is used as an approximation. At the balance sheet date, all monetary assets and liabilities denominated in foreign currencies are translated using the rates of exchange ruling at that date. Exchange gains or losses arising are recognised as income or expenditure for the year.

1.19 Pensions

The charity contributes to employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

1.20 Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

1.21 Legacies

Legacies are recognised at the earlier of actual receipt or on receipt of final estate accounts which confirm the charity's entitlement to receive the legacy, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to Christian Solidarity Worldwide.

1.22 Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment, and IT equipment.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

2. Income

	Unrestricted Funds		Restricted Funds	Total Funds 2024-25
	General £'000	Designated £'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,352	-	71	1,423
Donations from Trusts and Foundations	191	50	35	276
Donations from Churches	102	-	-	102
Legacies	129	-	-	129
	1,774	50	106	1,930

Charitable activities

Government grants	-	-	463	463
Other grants	-	-	111	111
	-	-	574	574

	Unrestricted Funds		Restricted Funds	Total Funds 2023-24
	General £'000	Designated £'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,223	-	60	1,283
Donations from Trusts and Foundations	107	115	24	246
Donations from Churches	118	-	-	118
Legacies	121	-	-	121
	1,569	115	84	1,768

Charitable activities

Government grants	-	-	370	370
Other grants	-	-	165	165
	-	-	535	535

Government and other grants income relate to the conditions-fulfilled work on 13 grants (2023-24: 13) mainly on the defending and education, training and promotion of freedom of religion or belief (FoRB) in 3 (2023-24: 3) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from 3 (2023-24: 3) government agencies in 2 (2023-24: 2) countries.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

Investment and other incomes

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2024-25 £'000	Total Funds 2023-24 £'000
Investments					
Interest from UK banks	15	-	-	15	13
Other resources	57	-	-	57	10

3. Raising funds

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2024-25 £'000
Fundraising and sponsorship	7	-	-	7
Staff costs	127	-	-	127
Appeal costs (direct mail, trust applications, dinners)	19	-	-	19
	153	-	-	153
Support and governance costs (apportioned per note 7)	35	-	-	35
	188	-	-	188

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000
Fundraising and Sponsorship	9	32	-	41
Staff costs	138	-	-	138
Appeal costs (direct mail, trust applications, dinners)	22	-	-	22
	169	32	-	201
Support and governance costs (apportioned per note 7)	38	-	-	38
	207	32	-	239

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

4. Provision of aid

	Restricted Funds 2024-25 £'000	Restricted Funds 2023-24 £'000
Third Party Aid	2	2
Special (JR) Fund for the Persecuted	2	3
	<u>4</u>	<u>5</u>

5. Raising awareness

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2024-25 £'000
Staff costs	145	16	-	161
Office costs	48	-	-	48
Travel costs	2	21	-	23
Response magazine/website/leaflets	40	-	-	40
Campaigns, advertising and video/audio	4	1	-	5
	<u>239</u>	<u>38</u>	<u>-</u>	<u>277</u>
Support and governance costs (apportioned per note 7)	361	-	-	361
	<u>600</u>	<u>38</u>	<u>-</u>	<u>638</u>

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000
Staff costs	188	34	-	222
Office costs	39	-	-	39
Travel costs	-	14	-	14
Response magazine/website/leaflets	54	-	-	54
Campaigns, advertising and video/audio	25	1	-	26
	<u>306</u>	<u>49</u>	<u>-</u>	<u>355</u>
Support and governance costs (apportioned per note 7)	386	-	-	386
	<u>692</u>	<u>49</u>	<u>-</u>	<u>741</u>

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

6. Research and advocacy

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2024-25 £'000
Staff costs	572	-	248	820
Office costs	2	-	-	2
Public Affairs advocacy campaigns	13	-	-	13
Travel costs	2	-	22	24
Advocacy, fact-finding, and research	38	-	18	56
Nigeria Partnership Support	-	23	-	23
Non-staff expenditure on grants received	-	-	354	354
	627	23	642	1,292
Support and governance costs (apportioned per note 7)	279	-	30	309
	906	23	672	1,601

The Directors have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

All the 13 (2023-24: 13) projects fall under this category.

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-2024 £'000
Staff costs	405	-	170	575
Office costs	2	-	-	2
Public Affairs advocacy campaigns	13	-	-	13
Travel costs	14	-	4	18
Advocacy, fact-finding, and research	134	-	88	222
Expenditure on grants received	-	-	265	265
	568	-	527	1,095
Support and governance costs (apportioned per note 7)	297	-	21	318
	865	-	548	1,413

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

7. Support costs

	Support costs	Governance costs	2024-25
	£'000	£'000	£'000
Administrative costs	398	-	398
Depreciation of assets	23	-	23
(Gain)/Loss on sale of assets	-	-	-
Executive department costs	241	-	240
Board Members'/meeting expenses	-	-	-
Audit fee	-	22	22
Financial charges	-	12	12
Conferences and International Partners' Meetings	-	3	3
(Gain)/Loss on currency revaluation	-	6	6
	662	43	705

Fundraising and advertising	35
Raising awareness	361
Research and advocacy	309
	705

	Support costs	Governance costs	2023-2024
	£'000	£'000	£'000
Administrative costs	401	-	401
Depreciation of assets	29	-	29
(Gain)/Loss on sale of assets	-	-	-
Executive department costs	265	-	265
Board Members'/meeting expenses	-	3	3
Audit fee	-	18	18
Financial charges	-	13	13
Conferences and International Partners' Meetings	-	2	2
(Gain)/Loss on currency revaluation	-	11	11
	695	47	742

Fundraising and advertising	38
Raising awareness	386
Research and advocacy	318
	742

Note: Executive salaries previously classified as Governance Costs have been reclassified into Administrative costs and Advocacy costs.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

8. Net income/(expenditure) for the year is stated after charging/(crediting)

	2024-25 £'000	2023-24 £'000
Depreciation	23	29
Loss on sale of assets	-	-
Trustees' Indemnity Insurance	-	2
Auditors' remuneration	22	18
Operating lease - Land & Building	67	67
Operating leases - Plant & Machinery	2	3
Loss/(Gain) on currency revaluation	6	11

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and all is applied for charitable purposes.

10. Analysis of staff costs

	2024-25 £'000	2023-24 £'000
Salaries	1,337	1,324
Social security costs	101	101
Pension contributions	117	138
	<u>1,555</u>	<u>1,563</u>

The average number of employees during the year (period) was:

	2024-25	2023-24
Executive	2	3
People & Culture	1	1
Advocacy	19	22
Communications	8	9
Finance	5	4
	<u>35</u>	<u>39</u>

The actual number of paid staff working as at 31 March 2025 was 35 (2024: 38).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 in the 15 months' reporting was:

	2024-25	2023-24
Between £60,000 and £70,000	1	2
Between £70,001 and £80,000	2	-
Between £80,001 and £90,001	-	1
Between £90,001 and £100,000	-	-

If annualised, only one (1) employee's benefits was between £60k-70k and two (2) employee's benefits between £70k-80k. Pensions contributions for higher paid employees totalled £49k (2023-24: £23k).

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

Pensions Costs

The charity operates a defined contribution pension plan for its employees.

Eligible staff members are auto enrolled into the group pension scheme into which all contributions due from the charity in the current and preceding years were duly settled.

Volunteers

Six (2023-24: ten) unremunerated volunteers rendered about 306 (2023-24: 236) workdays in three (2023-24: three) departments of the company.

Key Management Personnel

The charity considers its key management personnel to be its trustees and the members of the Strategic Leadership Team (SLT).

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £490k (2023-24: £551k).

11. Related Party Transactions

The Trustees are not remunerated. £54 (2023-24: £1k) was reimbursed to 1 (2023-24: 4) director for travel and expenses incurred for Board meetings.

A total of unrestricted and unconditional donations of £123k (2023-24: £133k) was received from seven (2023-24: seven) trustees in the year.

About £1k (2023-24: £1k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

There were no other related-party transactions in the year (and there were also no other related-party transactions in 2024-25).

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

12. Tangible fixed assets

	<i>Furniture and fittings</i> £'000	<i>Computer software</i> £'000	<i>Office equip/ computers</i> £'000	<i>Leasehold improvements</i> £'000	<i>Total</i> £'000
Cost					
At 1st April 2024	17	2	79	159	257
Additions	-	-	12	-	12
Disposals	-	-	(3)	-	(3)
At 31st March 2025	17	2	88	159	266
Depreciation					
At 1st April 2024	17	2	65	121	205
Charge for year	-	-	10	14	24
Released on disposals	-	-	(3)	-	(3)
At 31st March 2025	17	2	72	135	226
Net book value					
At 31st March 2025	-	-	16	24	40
At 31st March 2024	-	-	14	38	52

13. Debtors

	2025 £'000	2024 £'000
Grants receivable	41	1
Other debtors	122	132
Prepayments	41	83
	<u>204</u>	<u>216</u>

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

14. Creditors**Amounts falling due within one year:**

	2025	2024
	£'000	£'000
Trade creditors	7	48
Other taxes and social security	39	21
Deferred grants income	217	209
Other creditors	4	3
Accruals and provisions	25	32
	<u>292</u>	<u>313</u>

b) Deferred income reconciliation

	2025	2024
	£'000	£'000
Balance brought forward	209	237
Amount recognised in the year	(494)	(370)
Amount returned to funder in the year	5	(64)
Amount deferred in the year	497	406
Balance carried forward	<u>217</u>	<u>209</u>

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

15. Net assets

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2025 Total £'000
Unrestricted funds - general	40	365	-	405
Unrestricted funds - designated for international development	-	104	-	104
Restricted funds	-	196	-	196
	40	665	-	705

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2024 Total £'000
Unrestricted funds - general	52	322	-	374
Unrestricted funds - designated for international development	-	-	-	-
Restricted funds	-	186	-	186
	52	508	-	560

16. Unrestricted funds

	Balance at 1.4.24 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.03.25 £'000
Designated for international development	115	50	(61)	-	104
General	259	1,846	(1,694)	(6)	405
	374	1,896	(1,755)	(6)	509

	Balance at 1.1.23 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.03.24 £'000
Designated for international development	81	115	(81)	(115)	-
General	456	1,592	(1,764)	90	374
	537	1,707	(1,845)	(25)	374

The management designated two donations from one trust of £50k in the year (2023-2024: two donations from two trusts of £115k) for international development, in pursuit of our global regionalisation strategy.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

17. Restricted funds

	<i>Balance at 01.04.24</i>	<i>Income</i>	<i>Expenditure, gains and losses</i>	<i>Transfers</i>	<i>Balance at 31.03.25</i>
<i>Research and Advocacy</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Asia	46	60	(34)	(1)	71
Africa/Middle East	-	45	(10)	5	40
Latin America	1	19	(6)	-	14
Others	1	-	-	-	1
Grants	126	541	(626)	-	41
Special Funds	13	15	1	-	29
	187	680	(675)	4	196

'Grants' represents restricted activities on the defending and education, training and promotion of freedom of religion or belief (FoRB) in three (2023-24: three) regions in the world.

'Special Funds' represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to meet expenditures which exceeded restricted donations, where the directors were not confident that future receipts will cover these deficits.

	<i>Balance at 01.01.23</i>	<i>Income</i>	<i>Expenditure, gains and losses</i>	<i>Transfers</i>	<i>Balance at 31.03.24</i>
<i>Research and Advocacy</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Asia	45	51	(54)	3	46
Africa/Middle East	(1)	19	(31)	13	-
Latin America	(2)	5	(6)	4	1
Others	1	-	-	-	1
Grants	45	530	(455)	6	126
Special Funds	5	15	(7)	(1)	12
	94	620	(553)	25	186

18. Share Capital

The company is limited by guarantee and therefore has no share capital.

The company had fifteen members at the end of the year (2023-24: seventeen).

Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

Notes to the Financial Statements for the year ended 31 March 2025 (cont.)

19. Operating Leases

The total future minimum lease payments that are payable under non-cancellable operating leases are:

	2024-25 £'000	2023-24 £'000
Land & Building:		
Within one year	67	67
After one year but within five years	50	117
Plant & Machinery:		
Within one year	1	1
After one year but within five years	-	1
	<u>118</u>	<u>186</u>
The operating lease charges for the year were:		
Land & Building	67	67
Plant & Machinery	2	3
	<u>69</u>	<u>70</u>



CSW is a human rights organisation for freedom of religion or belief.
As Christians we stand with everyone facing injustice because of
their religion or belief.

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Accounts

CSW Annual Report and Accounts 2023/24

CSW everyone
free to believe



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Organisational Details

Directors

The Trustees of Christian Solidarity Worldwide (the operating name of Christian Solidarity International) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees).

- David Taylor, Chair to 06 July 2023^{1 2 3}
- Ann Marie Agyeman²
- Helen Berhane Nuguse
- Victoria Butler
- Jenny Cornfield, Chair from 06 July 2023
- Jael Dharamsingh
- Simon George^{1 2 3} Deputy Chair to 06 July 2023
- Michael Gibbons^{1 2 3} Deputy Chair to 06 July 2023
- Nigel Grinyer
- William Lowe, Deputy Chair from 06 July 2023^{1 2 3}
- Fady Nassar
- Bill Rockett¹
- Stuart Keir (appointed 6 July 2023)

- ¹ Executive Committee
- ² Governance Committee
- ³ Remuneration Committee

Secretary Scot Bower

Strategic Leadership Team

- | | |
|-------------------|---|
| Scot Bower | CEO |
| Mervyn Thomas CMG | Founder President |
| Adesina Adesanya | Finance Director (retired October 2023) |
| Anne Tester | Finance Director (from 18 August 2023) |
| Dr Khataza Gondwe | Joint Head of Advocacy |
| Anna-Lee Stangl | Joint Head of Advocacy |
| Audrey Skervin | Head of Fundraising |
| Emma Howlett | Head of Communications (to 10 January 2024) |
| Jane Bave | Head of People and Culture |

Registered office

CSW, PO Box 99, New Malden, Surrey, KT3 3YF.
CSW is a registered charity (registration number 281836) and a company limited by guarantee (registration number 1536426, England and Wales).

Advisors

Registered Auditors: Price Bailey LLP Chartered Accountants, 3rd Floor, 24 Old Bond St, Mayfair, London, W1S 4AP
Bankers: National Westminster Bank plc, 10 South Street, Romford Town Centre Branch, Romford, Essex, RM1 1RD

Message from the Chair

It's been a privilege to see CSW's teams at work over the last 12 months: alongside mobilising urgent advocacy interventions for the global challenges and crises which emerged, we released major new reports on Nigeria, China and Afghanistan, achieved significant impact through delivery of projects in challenging situations and made statements at the UN on all our countries of focus.

I continue to be humbled by the generosity, commitment of our staff supporters, volunteers, and partners, without whom this work would not be possible.

I would also like to thank my fellow Trustees for all they have contributed to the life and work of CSW throughout the last year. I am particularly grateful for the way they have continued to help navigate and support CSW through this season of uncertainty and challenge. I am particularly grateful to colleagues on the Executive Committee who have shared their skills and experience working with our Strategic Leadership Team to ensure we have firm financial foundations during these uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

My heartfelt thanks to David Taylor who stood down as Chair in July 2023, and to Simon George and Mike Gibbons who stepped down at the same time from their roles as Deputy Chair. I am delighted all three agreed to remain on the Board where they bring their experience, wisdom and passion for CSW.

I express particular thanks to Rev. Yunusa Nmadu who stepped down from the board in July 2023 to focus on his role as CEO of CSW Nigeria. As one of CSW's key international partners we will continue to have significant contact with Yunusa.

Throughout the reporting period, we have continued to take vital steps to increase our impact as we seek to build a global movement for justice, balancing the need to respond to emerging global challenges and crackdowns with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Southeast Asia, Nigeria and Impulso18 in Mexico that we have been able to continue to do so.

As ever, we are grateful to God for His provision, faithfulness, and wisdom in everything we do. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

CSW remains committed to addressing the desperate injustices unfolding in many of the countries on which we work, and we look forward to all that God will do through us to bring about justice and freedom.



William Lowe
Deputy Chair of Trustees

Message from the CEO

A year of challenges and opportunities.

Challenges to democracy, civil wars, coups and a shrinking space for civil society in many of our countries of focus have contributed to the external geo-political context in which CSW as an expert human rights advocacy organisation operate. And of course domestically, the realities of operating in a time of economic crisis have affected both CSW's expenditure, where we have seen costs across the board, and our income where the fundraising landscape is increasingly challenging.

However, with every challenge there has been an opportunity. The impact of our work has never been greater. Our expert thematic and country specific reports, as well as regular briefings and press activity have provided opportunities to engage with the highest levels of global decision making, whilst our innovative trauma therapy and psychosocial support programmes have changed lives for some of those effected by horrific human rights violations. Ultimately, through all our work, at every level, we will continue to speak up for justice and freedom!

I remain humbled and grateful to lead an incredible team of staff and volunteers who steadfastly advocate and campaign for freedom and justice around the world, despite the challenges. It is because of their persistence and determination, that we have celebrated moments of progress.

Particularly, in this challenging economic context I am more thankful than ever for our committed and generous supporters and partner churches, without whom this work would not be possible.

The desperate reality, however, is that there is still much more to do. We face challenges, crises and crackdowns on freedom in so many of the countries on which we work, and for every case or country where we give thanks for a victory, there is an equal moment of heartbreak or tragedy in another.

Of one thing I can be certain: as long as there are individuals and communities suffering injustice because of the faith or belief they have chosen, CSW's team will not stop pursuing justice and freedom, for all faiths and none.

With the grace of God, the persistence of our teams, and the commitment of our faithful supporters, I have no doubt that we will continue to see great progress.

A handwritten signature in black ink, appearing to read 'Scot Bower', with a stylized flourish at the end.

Scot Bower
CEO

About CSW

Although almost every country in the world is a signatory to international human rights legislation that includes the obligation to respect, protect and fulfil the right to freedom of religion or belief, the reality is that in many countries members of religious minority - and in some cases, religious majority - communities face discrimination, harassment, imprisonment, enforced disappearance, punishment, torture or even death because of their religion or belief.

CSW works to address the injustice faced by those around the world who are experiencing, mistreatment, marginalisation, discrimination, or persecution on account of their religion or belief.

Charitable objectives and activities

As set out in the charity's Memorandum and Articles of Association, CSW exists to redress injustice and stand in solidarity with those persecuted or discriminated against for their faith, and/or the promotion of the Christian religion, through research and advocacy, raising awareness and the provision of aid.

We address injustices arising from violations of the right to freedom of religion or belief by:

- Undertaking in depth research, evidence gathering and documentation.
- Providing our findings, analysis and recommendations to politicians, policy-makers and international institutions.
- Promoting freedom of religion or belief for all.
- Challenging and assisting policymakers to promote, protect and fulfil freedom of religion or belief for all.
- Training and equipping networks of partners and members of victim communities, empowering them to become advocates for justice.
- Seeking to shape the public, political and media agendas on freedom of religion or belief concerns around the world.
- Raising awareness among UK Christians, encouraging them to call for justice on behalf of those facing harassment, mistreatment, discrimination and persecution.
- Actively raising awareness and educating the public about these issues.
- Mobilising prayer, campaigning and support for those facing injustice.

In assessing the public benefit of the activities undertaken, the Trustees confirm that we have complied with our duty under the Charities Act 2011, and have given due and proper regard to the guidance issued by the Charity Commission on the delivery of public benefit. Our charitable activities are strategically linked to our long-term vision, three-year strategy and annual operational planning to ensure that we continually deliver on our charitable objects and are as effective as possible in our mission.

Vision

Our vision is a world free from religious persecution, where everyone can practise a religion or belief of their choice.

Mission

CSW is a Christian human rights organisation advocating for freedom of religion or belief. As Christians, we stand with everyone facing injustice because of their religion or belief.

Focus

Our team of specialist advocates work on over 25 countries through regional advocacy teams, supported by Public Affairs, Campaigns, Communications, Fundraising and Finance teams to ensure that the right to freedom of religion or belief is upheld and protected. We seek to challenge and change the laws, behaviours and policies which facilitate the abuse of this fundamental right.

Governance, Structure & Management

Governing body and governance

CSW is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

The Directors of the company are also members of the board of Trustees, who are the governing body of the charity. The Board meets formally four times a year and administers the charity through an Executive Committee which meets four times a year. In addition, a Governance Committee and a Remuneration Committee meet annually. These committees are made up of members of the Board and operate under specific terms of reference from the Board.

Trustees are recruited based on the charity's need for particular skills and experience and are appointed for an initial term of three years. CSW does not impose a maximum term limit which a trustee may serve. All Trustees who served during the year are shown on page two of this report.

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees, actively recruiting to areas which are identified as in need of strengthening. During 2023- 24 one new Trustee was welcomed to the Board.

The Board carries out a performance review of retiring Trustees who present themselves for re-election. All members are circulated with invitations to nominate Trustees prior to the Annual General Meeting, advising them of retiring Trustees and requesting nominations for the meeting.

A formal induction and orientation process is followed for new Trustees, who receive training to equip them for undertaking their role as Trustee. This includes acquainting them with legal and statutory obligations as well as best practice guidance, as well as information regarding the operational setup and performance of the organisation, strategic plans, and meeting with key management personnel.

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 11 to the financial statements.

The key management personnel of the Charity are the Strategic Leadership Team (SLT) as listed on page two of this report, led by the CEO, this team is responsible for the running of the charity on a day-to-day basis. The remuneration of the CEO and Founder President is set by the Remuneration Committee, and the remuneration of the Strategic Leadership Team is set by the CEO.

The CSW global network

CSW interacts widely with other organisations who work in associated fields, including with members of the international network, The Religious Liberty Partnership. Where appropriate CSW works collaboratively with other organisations to bring greater benefit to its beneficiaries.

The charity maintains close, but non-legally binding relationships with CSW entities in the United States, Mexico and Nigeria through the CSW Global Network. During the reporting period we continued with initiatives to strengthen and build these international partnerships. We have continued to build upon our strategy of building a global movement of campaigners and intercessors through authentic regional engagement, with a view to further expanding the international presence of the organisation. As well as strengthening our

relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico to better reach Spanish-speaking audiences.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International 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 directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal Risks and Uncertainties

CSW operates a risk management process where the Trustees and SLT together identify and review the strategic and operational risks to the organisation. The Risk Register, which is reviewed by Trustees annually and monitored by the Executive Committee and the SLT, captures the probability of occurrence and the potential impact to the organisation, as well as actions taken to mitigate or eliminate the risk. The SLT are responsible for ensuring the Register is regularly updated and that action plans, protocols and standards are implemented.

The significant risk areas and steps taken to mitigate them:

Financial (including financial controls and income generation) and sustainability of general giving.

- Quarterly reviews of the fundraising strategy and performance across the income portfolio, and monthly reporting to the Executive Committee, enable the organisation to regularly review performance against fundraising targets. At the same time a robust budget management and quarterly review of expenditure enable the SLT to manage cashflow and financial performance.

Reputational (including issues of compliance and good governance)

- Regular monitoring and timely submission of all returns, including annual Fundraising levy, along with appropriate policy implementation and review ensure that CSW remains compliant in all relevant areas. The regular meetings of the Executive Committee and Governance Committee ensure oversight from Trustees.

Operational (including personnel and health and safety)

- Compliance with, and review of, relevant operational and staff policies mitigate operational risks.

Technological (including systems integrity and vulnerability to attack)

- Disaster recovery plan, including virtual servers and multi-backups, ensures business continuity. Cross-organisational security group meets regularly to identify and address risk areas, with the input of external experts, to ensure the organisation is not vulnerable to attack.

Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)

- Appropriate and adequate insurance, including kidnap and ransom insurance, is in place covering all travel on behalf of the organisation. Robust travel process, country risk monitoring, pre-travel assessments and consultations with in-country partners enable assignments to be planned accordingly.

The current strategic risks to the organisation, and steps taken to mitigate them:

- A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software, as well as established processes mitigate both the possibility of an attack and its potential impact. Specialist advice has been sought to improve processes in this area, along with comprehensive data security and GDPR training being delivered to all staff.
- Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.
- The adverse economic impact on UK supporters arising from the increase in the cost of living. Continued investment in fundraising and diversifying our income portfolio including from supporters outside the UK has been prioritised.

Our commitment to safeguarding

CSW is committed to maintaining the highest possible standards of integrity, accountability and openness as an organisation.

Our staff are obliged to conduct themselves in keeping with these high standards.

As Christians, we believe that every human has immeasurable value and deserves to be treated with dignity and respect.

CSW is committed to providing a safe environment which safeguards and protects anyone coming into contact with us, including all beneficiaries, staff, volunteers and supporters.

We want all beneficiaries, staff, volunteers, and supporters to know and experience CSW as a safe and trusted organisation.

We want all organisations who work with us, or who provide funding or other support to us, to have confidence in CSW and recognise that we are a safe organisation. We will achieve this by having effective and rigorous safeguarding policies, practices, and procedures and by following all relevant local, national and international guidance and regulation.

Our safeguarding policies and practices are reviewed every year to ensure that they remain relevant and effective.

All concerns raised or reported are shared with CSW at a senior executive level, reported to the trustee safeguarding lead, investigated thoroughly, and action taken in line with CSW's policies.

Environmental impacts

CSW recognises that we need to be good stewards of creation and that many of the communities we serve are already being affected negatively by the climate emergency, the competition for resources and other environmental factors.

A working group of staff and trustees are tasked with identifying the charity's environmental impacts and consider ways to reduce these. Work is underway to understand the full extent of CSW's environmental impact (such as use of energy and consumables, transport etc) and mitigating factors are being introduced to reduce that impact.

Gathering evidence. Exposing injustice.

Through in-depth research and advocacy, CSW compiles and analyses evidence of freedom of religion or belief violations, raises awareness, calls on nations where violations occur to uphold this right in accordance with international, national or constitutional obligations, and urges other members of the international community to hold them accountable. Our teams regularly visit the countries we work on to gather first-hand evidence of FoRB violations, which is also supplied by our offices in two regions.

Our research and analysis are accessed by the media, politicians, policy-makers and international institutions around the world.

Fact-finding research assignments to the countries on which we work continue to provide the foundation for our advocacy, however we also prioritise innovative methods of gathering evidence, including effective use of emerging technology. CSW relies on a global network of partners formed over many years, enabling us to continue exposing the injustices faced by many religious, belief and ethnic communities, and to disseminate this information, including by organising, chairing, co-hosting or contributing expert testimony to webinars on thematic or country FoRB - related issues.

In addition to the regular briefings, reports and case summaries we would normally produce in a given year, we have also gathered evidence on emerging global challenges, from military coups to nationwide crackdowns on citizens.

Afghanistan: from the darkest day into the night

Afghanistan's politics, economics and society changed significantly on 15 August 2021, when the government fell following the US military withdrawal and the Taliban's takeover of the country's capital, Kabul. The Taliban's swift advance prompted several thousand Afghan men, women and children to leave their homes and head for neighbouring countries, fearing the group's long history of violence, targeted oppression and persecution of minorities and vulnerable groups.

CSW's 2023 report *'From the darkest day into the night: The plight of refugees fleeing Afghanistan'* provided expert commentary and important insight into the situation facing religious minorities fleeing the country in the aftermath of the Taliban takeover. The report centres the voices of individuals from religious minority groups who fled Afghanistan seeking refuge in Pakistan. The following are extracts from the testimonies of two accounts that were included in the report:

Testimony 1:

"My name is Surraya (means Brightest Star). My father named me this because he was delighted by my birth and wished me a future as bright as the brightest star. Unfortunately, he did not know that I would end up with a life that foresees no future. I am 33 years old and single.

Historically the Hazara people have faced widespread persecution, torture, brutality, massacres and other means of genocide because they practise Shia Islam. The ethnic cleansing of the Hazara people in Afghanistan is public knowledge and is written about and reported in numerous newspaper articles and reports by human rights organisations. Hazara people in Afghanistan, as a religious and ethnic minority, are at serious risk of genocide at the hands of the Taliban and Islamic State- Khorasan Province (IS-K).

My Hazara friends were telling me that I was lucky not to have been in Afghanistan during the Taliban's first regime. Close to our house in Herat, there was a square where the Taliban hanged hundreds of Hazara men and left their bodies to rot.

After the takeover of Afghanistan by the Taliban in 2021, the safety and survival of many Afghan nationals became impossible if they were to remain in Afghanistan. This was particularly true for the Hazara ethnic group. We were Hazara and ladies, who were working with international communities. When Kabul fell, we packed our clothes and fled. We travelled by road and crossed the Chaman border. We stayed in Quetta for a few months and then came to the capital city, Islamabad. We became refugees for the second time. We had to leave everything behind. Our house, car and all the furniture we had all worked hard to own. We did not have the chance to even sell them.

The return of the Taliban meant a return of terror for the Hazara people. With all those stories I heard from my friend about how brutal they were, I could not even imagine facing one of them. A huge majority of the Hazara people had to flee Afghanistan to avoid being killed by the Taliban and IS-K. Many crossed the border and came to Pakistan. Here in Pakistan, we are living under extreme hardships in Islamabad. We do not have access to medical treatment, or the means of paying for any medical treatment. The government health facilities request proper documentation, which we lack. We do not have access to schools and universities. We cannot find jobs due to a lack of documentation and language barriers.

Our future in Pakistan remains highly uncertain. The government of Pakistan has not given us legal refugee status and the local Islamabad police continuously harass us.”

Testimony 2:

“My name is **Eshaq Ali**. I was a teacher in Afghanistan and have also worked on various UN projects. My wife, Laila Gul Hakimi, was a social worker for the Swedish Committee in Afghanistan in the Department of Disability, Rehabilitation and Advocacy for Women. She worked for the Rights of Afghan Women and continued to work until the Taliban took over. They came to her office twice and filled out information forms about her and her work. One day the Taliban approached me and told me that my wife should leave duty. After that the Taliban sent three threatening letters to my wife’s office which gave the following specific instructions:

1. You must stop working with unbelievers like USAID and the Swedish
2. You cannot drive [she used to drive to work]
3. Stop working on women’s rights

If she failed to comply with the above, we would be killed.

After receiving these three threats, we left our house and spent one night in the mountains. In search of a safe place, we reached Kandahar, which is close to the border with Pakistan. We stayed there for two weeks and were informed that the border was close, but that we would not be able to cross over to Pakistan from that border. We were then compelled to enter Pakistan through another illegal route. It was extremely difficult; we had to travel for twelve hours on foot through the mountains during the night. There was no place to stay and rest. We did not have any money, and we did not know anyone. We entered Pakistan through the mountains illegally. I then met a person who got me and my family a house to live in temporarily. We did not know that he was a Christian; he was very kind and we got to know more about him and his religion. He prayed with us and gradually my belief in Christianity became strong. We decided to become Christians and were baptised. Today we are very happy. We feel that we do not have any fear about tomorrow, about foods or clothes. In summary we feel all our problems will result in a positive way because of God’s guidance. However, we are refugees in Pakistan and though we face hardships and challenges every day as Pakistan is an Islamic country and the society is very hostile towards non-Muslims, [but we believe God] will take us out of this situation.”

Leave No One Behind

To complement the report, CSW produced a compelling short film titled *Leave No One Behind*, which highlights the experiences of religious minority refugees from Afghanistan. An exclusive screening of the film was held in the UK Parliament for parliamentarians. During the screening, many MPs were visibly moved by the powerful stories portrayed and we extend our heartfelt gratitude to those who reached out to their MPs and encouraged them to attend, resulting in an encouraging turnout at the event. A second premiere of the film took place the following week in Brussels with comparable results amongst MEPs.

This multifaceted approach underscores our commitment to targeting decision-makers at every level, empowering them to enact meaningful changes for Afghan refugees.

Equipping Journalists: Challenging the Narrative

Human rights training for journalists in Mexico and Nigeria

Journalists across the world are risking their lives to report on human rights violations. But a lack of understanding about freedom of religion or belief (FoRB) can lead to inaccurate or misleading reporting. The impact of this can be devastating, and hard to reverse.

Through 2023 CSW trained journalists in Nigeria and Mexico to help change the story. Equipping journalists with tools and skills to generate effective media coverage concerning the right to FoRB help to ensure an increase in awareness of this important human right and of local violations.

The importance of the media cannot be understated. The stories they report, and the way they are reported in print and online publications, contribute directly to the shaping of public opinion. Journalists who do not fully understand the significance of FoRB, or its definition in domestic and international law, risk inadvertently contributing to the distribution of misinformation resulting in a weakened position from which to take effective action. Conversely a well-informed public can increase pressure on government officials to uphold human rights and call for justice for when violations occur.

Due to under reporting (and poor reporting) of FoRB issues, public awareness in both Nigeria and Mexico has been found to be low. Better reporting will help to expose injustices taking place in both countries.

CSW observed that journalists in both countries are strongly committed to their work. Often reporting at great personal risk but lack the training to improve their coverage of FoRB. In order to support this critical work, in 2023 CSW launched a new training initiative to equip local journalists in Mexico and Nigeria – particularly those in regions with high rates of freedom of religion or belief violations.

journalists were invited to attend training workshops where they learnt about this human right and met survivors of violations. In Mexico they also interacted with state government officials who are tasked with upholding FoRB.

So far 51 journalists completed training at these workshops led by two of our in-country offices: CSW Nigeria, and Impulso18 in Mexico. It is expected that the participants will go on to have a considerable impact, as they put what they have learnt into practice. A participant in Mexico said: 'I plan to share all the materials you have, with great pleasure. I know so many pastors that this will help!' One of our Impulso18 team members noted that the trainings were effective in bringing together the government, people affected by violations, and journalists: 'We were an intermediary to facilitate understanding and dialogue.' They also said: 'Our hope is that religious minorities – who for years have faced attacks, discrimination, contempt, and more – will be seen and heard by civil society, by churches, and by the government (especially at the municipal level). And that they would have greater support for solutions.' 'Deeply optimistic' One of the CSW Nigeria trainers said that he was encouraged by the timing of the workshops, because 'Nigeria, especially northern Nigeria, is witnessing a high level of religious rights violations. They continued: 'The training gave the participants the opportunity to know about rights violations, drivers of those violations, and how to help those being violated. I remain deeply optimistic that the awareness created in them would lead to them making positive impact in their various states through their mediums.'

Encouragingly, the 2023 workshops were covered positively in local media. And in the weeks and months since then, CSW Nigeria and Impulso18 have been contacted by journalists and others who are keen to participate in future trainings and further workshops are planned for 2024.

Equipping policymakers. Calling for change.

At the heart of everything CSW does is the pursuit of justice for victims of violations, and the protection of their fundamental rights. We challenge the laws, behaviours and policies which lead to the abuse of the right to freedom of religion or belief, making concrete recommendations for change. We work to hold governments accountable to their responsibility to respect, protect, and fulfil this right for all citizens.

For over 40 years CSW has raised awareness about freedom of religion or belief around the world and advocated for this right nationally and internationally, including with the governments of the UK and the US, with the European Union and at the United Nations.

UK Government: Briefing Parliamentarians

Throughout the reporting period CSW continued working closely with Fiona Bruce MP, UK Prime Minister's Special Envoy for Freedom of Religion or Belief, along with the All-Party Parliamentary Group for International Freedom of Religion or Belief (APPG-FoRB). In addition to the highlighted examples, we continued to brief and meet with MPs and Peers across the political spectrum on issues of concern across all the countries on which we work.

CSW's Founder President, Mervyn Thomas CMG, continues to play a pivotal role in advocacy for freedom of religion or belief in the UK and globally. Appointed as Chair of the UK FoRB Forum, he works closely with the UK Prime Minister's Special Envoy, and is actively involved in the International Freedom of Religion or Belief Alliance, contributing to the global advancement of freedom of religion or belief.

European Union: An insight into CSW's work in Brussels

For more than 20 years CSW has maintained an advocacy office in Brussels to advocate at the European Union (EU), promote FoRB as a key human right and draw attention to human rights violations internationally. CSW's engagement at the European Union is a key strand of our public affairs work and, as the following example demonstrates, is of vital importance when considering how to bring about change and influence policy.

The EU gives exporters from Pakistan privileged access to its market, in exchange for the fulfilment of certain human rights obligations by the Government of Pakistan. In short, if Pakistan fails in certain human rights obligations, the EU may use this tool (the "Generalised Scheme of Preferences"/ GSP) to threaten to add tariffs on exports from Pakistan, until it makes the necessary reforms. This is therefore a strong area of leverage for the EU, given the importance of the EU market to Pakistan's textile and other industries. The strength of this scheme is an important strategic priority for CSW and other human rights organisations working on Pakistan and other GSP beneficiaries.

In 2023, the EU's GSP scheme came up for renewal for the following 10 years, and CSW was involved in briefing the EU institutions on what the reform package should look like. One innovation that was being proposed by some EU institutions was the addition of "migrant returns and readmissions" as a new conditionality for continued access to the EU market, on top of the human rights and other conditions.

Primarily out of concern for the knock-on impact that this innovation would have on the EU's ability to use the GSP scheme for human rights reasons, CSW began advocating against the addition of this new conditionality to the EU's GSP regulation 2024-2034.

During the previous year, CSW had worked with an international lawyer from the University of Amsterdam, Dr. Geraldo Vidigal, to produce a legal opinion regarding the compliance of this new conditionality with international trade law. This opinion made the argument that the new GSP regulation (in its originally proposed form) would constitute a violation of international law. The publication was covered in Brussels' leading political magazine, Politico, and was also referred to in a Parliamentary committee. In 2023, we continued to use the opinion to advocate for an improved regulation – but negotiations on the GSP scheme stalled and will be picked by the new parliament.

At the United Nations: Calling the world to action.

CSW gained the highly acclaimed UN ECOSOC Special Consultative Status in 2017, in recognition of our specialist expertise on the right to freedom of religion or belief and valuable contributions to the UN in this field. This gives us a critical platform to raise awareness of those marginalised and targeted on account of their religion or belief, and to hold world leaders accountable for protecting and upholding this fundamental freedom.

CSW has a full-time staff member dedicated to engagement with United Nations human rights mechanisms.

Between April 2023 and March 2024, we were able to travel to Geneva for three sessions of the Human Rights Council (HRC), in June and September 2023 and in March 2024. Face-to-face advocacy continues to facilitate a depth of discussion that is not otherwise possible.

CSW contributed to numerous interactive dialogues on countries of concern, including on Cuba, Eritrea and North Korea, and we presented many oral statements. We also participated via video at a Special Session of the HRC on the situation of human rights in Sudan in May 2023.

Bringing our expertise

In 2023 our specific expertise continued to set us apart at the UN, as one of the leading voices on the right to freedom of religion or belief globally; for example, we were invited to speak at several UN events as the expert panellist and to participate in roundtable discussions with several UN experts, including the Special Rapporteur on Eritrea.

We shared our experience and expertise with human rights defenders, training and equipping them to engage directly with the UN system and its mechanisms.

Providing strong recommendations to improve the situation of FoRB in country-specific contexts is important to our UN work too. For example, CSW made eight submissions to the Universal Periodic Review (UPR) process: Cuba and Colombia (April 2023), CAR, China, Mexico and Nigeria (July 2023), and Eritrea and Vietnam (September 2023).

The status also enables us to provide those marginalised on account of their religion or belief with an international platform. For example, we hosted several delegations and side events at the UN, enabling HRDs and religious leaders who have experienced violations first hand to give testimony at the UN.

There are many more ways our accreditation has enabled us to advance our work, although not every achievement can be shared publicly.

Although we may not always see the long-term change we desire in every case or country, each interaction at the UN helps build momentum and is a vital step towards ensuring freedom of religion or belief for all.

Our team continues to make use of every opportunity to protect, promote and uphold the right to freedom of religion or belief on the international stage.

Empowering communities and individuals

CSW continues to pursue a holistic approach to advocacy which places the survivor at the centre of our response. This has always included detailed research and targeted advocacy, and is supplemented with limited aid and emergency relief when appropriate. Since 2022, in response to unaddressed and continuing trauma experienced by many of the individuals and communities our team encounters, CSW has formulated and delivered bespoke psychosocial support programs in several countries, including in the Africa and Middle East (AME) region.

This year, thanks to funding from a UK charitable trust, CSW was able to scale this training up in Nigeria, through our colleagues in CSW Nigeria (CSWN). The following is an extract from a CSWN report:

Nigeria: Psychosocial Support

‘The relentless victimization and persecution of ethno-religious minority communities in Nigeria has left many of them experiencing a variety of psychological issues, including trauma, anxiety and depression. These are compounded by the fact that the government is not addressing the attackers, who now operate with impunity. Many people have been displaced several times, as the scale and scope of the violence increases, and ancestral lands are progressively seized by the militia. Those whose family members have been abducted or killed are suffering from PTSD. Many abductees are killed either when families cannot raise the specified ransom quickly enough, or even after payment, and their loved one’s body is never found.

CSW held psychosocial support workshops for 280 victims of Fulani militia attacks and 105 human right defenders across seven selected states in northern part of Nigeria. The states include Kaduna, Taraba, Benue, Plateau, Bauchi, Niger and Nassarawa.

The psychosocial training was conducted in seven states between November 2022 and June 2023. The training was aimed at building the capacity of Human Right Defenders (HRDs) to enable them to cope with high levels of stress and trauma they experience directly or indirectly while working with survivors and victims of violence, rape, and kidnapping. It also assists the HRDs to have a forum for experience sharing, receive FoRB training and learn new skills and strategies for effective performance.

A group of fifteen HRDs were invited comprising of journalists, lawyers, pastors, IDP camp leaders, humanitarian workers from other NGOs, and CSWN volunteer coordinators in each state.

Forty survivors/victims of Fulani militia attacks and of kidnapping received psychosocial support in each state in two batches of 20 persons per batch. The survivors and victims training is aimed at enabling them to build resilience and cope better with their situations. Violence such as targeted killings, physical maiming while in the custody of kidnappers, and rape have long-term psychological impacts on those who have suffered or witnessed them. These experiences, coupled with widespread insecurity, increased poverty, and the lack of basic services such as healthcare, education, water and sanitation, and housing, not only aggravate mental distress and strain psychosocial well-being but also prevent individuals from being economically and socially productive.

A total of 104 human rights defenders have been trained and 278 Victims have been received psychosocial support across four states.

Post training impact assessment

The impact assessment took place from 11th to 16th July 2023 in Bauchi, Taraba and Benue states. The Kaduna impact assessment was undertaken earlier.

15 victims and 8 human rights defenders were called back to relate their stories four months after they had received the support from each state except for Kaduna, where all 40 victims and 10 human rights defenders gave feedback about the

training. A total of 85 victims and 34 HRDs were available during the impact assessment.

The victims and human rights defenders were given an assessment questionnaire which they filled in, outlining the impact the training had on their mental health.

The HRDs testified that they were better able to cope since the training, and most stated that they are now able to sleep well at night, which was one of their major complaints. Some also said that they were able to share with their friends and colleagues what they had learnt.

Testimonies from the participants were very encouraging as they looked a lot better than when we first met them prior to the training.

Participant testimonies

- Mrs XXXX from Kaduna State was kidnapped, raped several times and found out she was pregnant after returning home. She testified that she is able to cope with her in-laws, who did not give her the support she needed once they discovered she was pregnant. She was threatened with an ultimatum regarding the month in which she could give birth in order to ascertain if the baby belonged to their son or the kidnappers. She said that she remembered the training she had received and it helped her manage herself well. As at the time of writing this report, she had given birth to a baby boy and though things are hard for her and her family, she is caring for herself well.
- Mrs. XXXX, from Bauchi state excitedly shared that her life has been a lot better since the training. She is able to sleep well, and she has learnt to take everything that has happened to God. She said she still has nightmares, but not as frequent as before. She also said that she was able to share with her friends some of the lessons she learnt during the program, especially on the need to forgive those that committed the crime against them.
- Mr. XXXX, a victim of kidnap from Taraba state who was abducted from his home and later released after ransom was paid, faced another ordeal after the training. He was abducted again, and ransom was paid. Sadly, his uncle who brought the ransom was taken while he was released. A ransom was demanded for his uncle, and he was forced to deliver the ransom once they were able to raise the amount. As at the time of the impact assessment, he testified that the training he got helped him through his ordeal again, and though he had to go through it twice, he was able to cope better the second time. He was also able to help his uncle, who had a hard time coping with the trauma of the experience.
- Mr. XXXX from Benue state said life has been a lot better for him since the training. Although he has been living in the camp for internally displaced peoples (IDPs) since his village was attacked, he has been able to cope with the situation in the camp better than he did before. He said he was able to talk to his friends about what he learnt during the training of the importance of taking care of their mental health.

CSW expect to expand delivery of its psychosocial support programme to other countries and regions in the coming years.

Financial Review

Overview

2023-24 was a challenging year for CSW financially. Our bold commitment to global development was hampered by a real drop in income of 10% from the annualised 2022-23 15-month period. Our income was proving insufficient to match our expenditure, and when the direction of travel became clear at around the mid-point of the financial year, action was taken to address the situation. Actions included targeted and emergency appeals for funding, along with cost reductions through organisational restructure, cancellation of planned recruitment and awareness raising activities, and creating an office-sharing arrangement to bring in a contribution towards our overheads. We also were sadly obliged to reduce our regular operational support funding to CSW-Nigeria. The result of these activities was to steady the financial position and restore our reserves at the year end to only £41K short of the level that had been approved by the board for this financial year-end.

Donations from individuals dropped 6% from the previous (annualised) period, and income from legacies fell by 43% - both factors playing their part in our reduced total income for the year.

The proportion of our income from institutional grants increased from 10% in the previous financial period to 16%. Conversely, our grant income from trusts and foundations dropped from 14% of total income in 2022-23 to 7% so that overall, the change in proportion of our income from grants was insignificant, reducing from 24% in 2022-23 to 23% in 2023-24.

Unrestricted donations to total income ratio was 73% (2022-23: 74%). This is reasonably consistent with previous years with a gentle year-on-year decline becoming apparent.

The leadership made the decision to un-designate the previously designated income of £115k (2022-23 £115k) for international development, on the grounds that global regionalisation is part of the core strategy on which we will focus when unrestricted funding is sufficient to continue with it.

Total expenditure for the year of £2,398k was 10% lower than the annualised equivalent in the 15-month period in 2022-23 (£2,650k). This reflects the effects of the cost-savings efforts and sacrifices made in the 2023-24 financial year to restore financial balance to the organisation.

How we raised funds

CSW's vital advocacy work is possible because of the generosity of individuals, churches, trusts and institutions. Like many other organisations, we are operating in a challenging economic climate and we are deeply grateful to everyone who made a gift – large or small – to help us continue our work with people who are targeted for their beliefs.

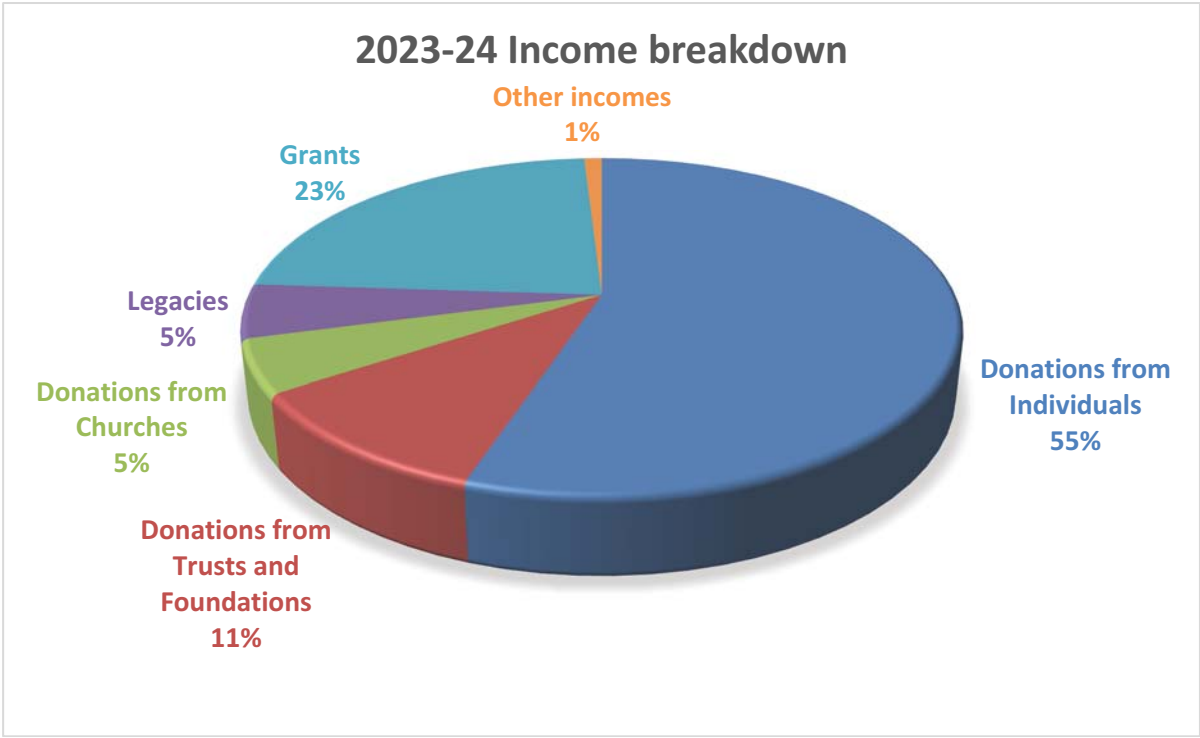
We want our supporters to understand the impact of their donations and we communicate this through our magazine, e-newsletters and thank you letters (unless a supporter chooses not to receive these). This year, we also hosted two virtual events where supporters were some of the first to view our film, *Leave No One Behind*, telling the stories of religious minority refugees from Afghanistan. . There are many accessible ways in which supporters can update their communication preferences and opt out of receiving materials.

This year, our fundraising activities included direct mail and online appeals, a matched giving campaign and speaking engagements at churches. Generous responses to Bespoke funding proposals helped to fund specific work on Pakistan and Eritrea, among others. Grants from trusts and institutions helped to fund our core advocacy work as well as vital psychosocial support for victim-survivors of freedom of religion or belief (FoRB) violations and FoRB training for journalists. There were also opportunities for people to Gift Aid their donations, consider leaving a gift in their will and/or make a special gift in memory of a loved one.

We are registered with the Fundraising Regulator and CSW is an organisational member of the Chartered Institute of Fundraising. All fundraising was undertaken by CSW employees - no commercial fundraisers were used.

CSW Annual Report and Accounts 2023-24

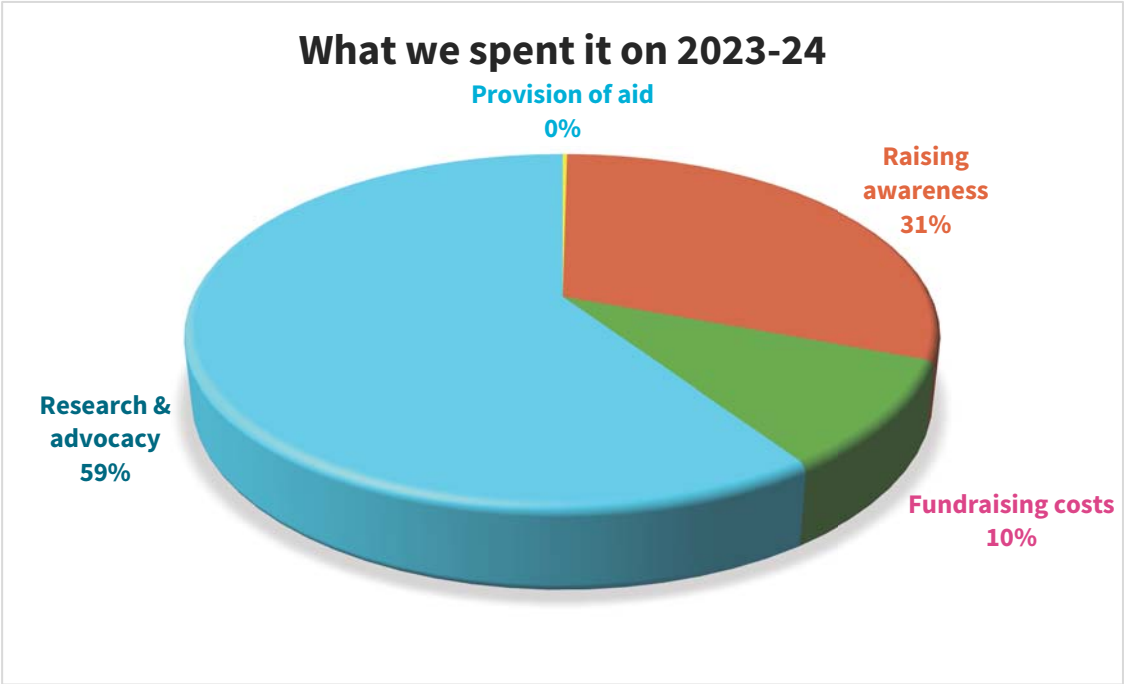
Our Fundraising team seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice and the guidance in the Chartered Institute of Fundraising’s *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances*. We always seek to ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – one person opted out of our communications via this service this year. We received no complaints about our fundraising this year.



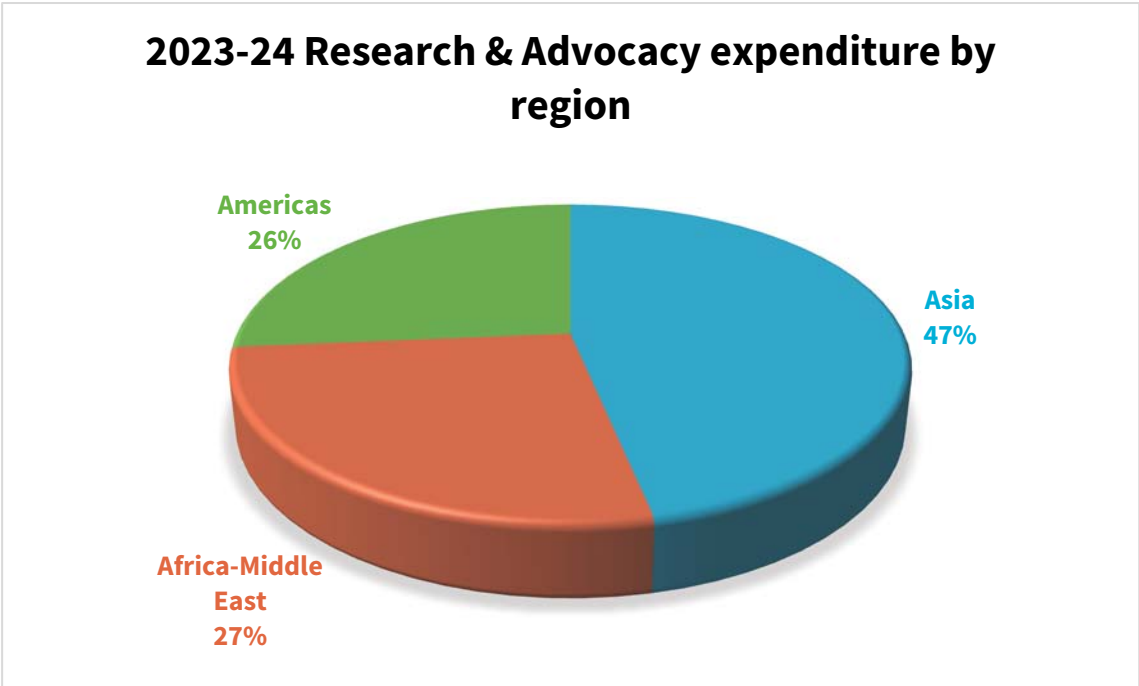
Comparative income breakdown for 2022-23: Donations from Individuals 53%; Grants 24%; Donations from Trusts and Foundations 11%; Donations from Churches 4%; Legacies 8%.

What we spent it on

Total unrestricted income of £1,707k, an additional £138k from our general reserves plus £553k of restricted income was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy £1,413k (58.9%); Raising Awareness £741k (30.9%); Provision of Aid £5k (0.2%) and Raising Funds £239k (10%). In comparison, the 2022-23 spendings were as follows: Research & Advocacy £2,002k (60%); Raising Awareness £1,005k (30%); Provision of Aid £24k (1%) and Raising Funds £282k (9%).



The research & advocacy expenditure is split across our three regional teams in this order: Africa/Middle East £321k (27%), Americas £314k (26%), Asia £559k (47%). Comparative 15-month 2022-23 expenditures were: Africa/Middle East £659k (29%), Americas £512k (33%), Asia £828k (38%).



Reserves policy and position

The Trustees (at meetings of the executive committee) regularly review and update the reserves policy, following continual review of the reliability of our income streams, our commitment to future expenditures, and the risks we face as a fully non-trading charity.

Our approved reserves policy aims to hold free reserves within the range of £380,000 to £480,000.

CSW Annual Report and Accounts 2023-24

The lower end of the range is intended to provide sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the year ahead, in consideration of the company's notice period to staff in case of winding up.

The upper end of the range is intended to cover 25% (three months' worth) of our fixed core costs for the year ahead, comprising staff costs, office costs and contracted ancillary services.

The free reserves at 31 March 2024 of £322k (2023: £463k) fell £58k short of the lower end of our reserves policy range. The board has been monitoring this position closely since October 2023 and has approved a budget for 2024-25 that shows the level of reserves moving in the right direction towards the agreed range, closely approximating the lower end by the 31st March 2025.

Investment policy

Under its Memorandum and Articles of Association, the charity (through its trustees) has the power to invest in such stocks, shares, investments, and property in the UK as deemed fit. The charity currently holds only deposit investments, and no social investments.

The trustees, having regard to the company's liquidity requirements have operated a policy of investing surplus funds in appropriate interest-bearing deposits at the optimum market rate (preferably exceeding inflation, as measured by the consumer prices index).

In the reporting period, in order to free up cash needed for operations, the company reduced the number of interest-bearing deposits from four totalling £305k to two, totalling £160k.

Investment income of £13k (2022-23 - £3K) (all within the United Kingdom) was received in the period.

Funds in deficit

All funds positions are shown in Notes 16 and 17 to this report.

Where expenditure on activities for which restricted funding has been received exceeds the restricted funds available, unrestricted funding is used to continue with the activities where they are part of our core charitable purpose. In 2023-24 the practise of treating this overspend as a transfer between funds was discontinued, and no funds were allowed to remain in a deficit position. The only transfers between funds in the current financial period were those required to eliminate the deficit funds balances at the beginning of the financial year. In 2022-23 a total of £528k was deemed a transfer between unrestricted funding and 24 restricted funds.

Financial Risk

Whilst the level of free reserves at 31 March 2024 falls short of the lower end of the Reserves Policy (£380k to £480k), the trustees are satisfied that the financial risk is under control and being addressed in a measured way.

Auditors

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect was approved at the Annual General Meeting on 6 July 2023.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' Report was approved by the Board of Trustees on 05 December 2024 and signed on their behalf by



William Lowe
Deputy Chair of Trustees
05 December 2024

Independent Auditor's Report to the Members of Christian Solidarity International

Opinion

We have audited the financial statements of Christian Solidarity International (the 'charitable company') for the twelve-month period ended 31 March 2024 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Company and the sector in which it operates, and considered the risk of the Charitable Company not complying with the applicable laws and regulations including fraud in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Charities Act 2011 and SORP 2019, GDPR, employment law, safeguarding and health and safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and making enquiries of management and officers of the Charitable Company and a review of the risk management processes and procedures in place. We reviewed procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission and a review of legal fees during the period.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustment for appropriateness.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is the risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involved intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

for and on behalf of

Price Bailey LLP

Chartered Accountants

Statutory Auditors

24 Old Bond Street

London

W1S 4AP

Date: 19 December 2024

Statement of Financial Activities - Incorporating Income and Expenditure Accounts for the year ended 31 March 2024

		Unrestricted Funds		Restricted Funds	Total Funds 2023-24	Total Funds – 15 months 2022-23
	Note	General £'000	Designated £'000	£'000	£'000	£'000
Income						
Donations and legacies		1,568	115	85	1,768	2,468
Investments: UK bank interest		13	-	-	13	3
<i>Charitable activities</i>						
Grants		-	-	535	535	772
Other resources		10	-	-	10	1
Total income		1,591	115	620	2,326	3,244
Expenditure						
<i>Raising funds</i>	3	207	32	-	239	282
<i>Charitable activities</i>						
Provision of Aid	4	-	-	5	5	24
Raising Awareness	5	692	49	-	741	1,005
Research and Advocacy	6	865	-	548	1,413	2,002
Total expenditure		1,764	81	553	2,398	3,313
Net income/(expenditure)		(172)	34	67	(71)	(69)
Transfers between funds	16, 17	90	(115)	25	-	-
Net movement in funds		(82)	(81)	92	(71)	(69)
Funds brought forward at 1 April 2023		456	81	94	631	700
Funds carried forward at 31 March 2024		374	-	186	560	631

All the above results are derived from continuing activities.

All the recognised gains and losses are included in the above Statement of Financial Activities.

Movements in funds are disclosed above and in Notes 16 and 17 to the financial statements.

Balance Sheet – As at 31 March 2024

	Note	2024 £'000	2023 £'000
Fixed assets			
Tangible	12	52	74
		52	104
Current assets			
Debtors	13	216	181
Short-term deposits		165	305
Cash at bank and in hand		440	369
		821	855
Creditors: amounts falling due within one year	14	(313)	(298)
Net current assets		508	557
Total assets less current liabilities		560	631
Creditors: amounts falling due after one year	14	-	-
Net assets		560	631
Funds			
Unrestricted funds	16		
<i>General funds</i>		374	456
<i>Designated funds</i>		-	81
Restricted	17		
<i>Research and advocacy funds</i>		186	94
		560	631

These accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006, relating to small companies and were approved by the Board and signed on their behalf by:



William Lowe
Deputy Chair of Trustees
05 December 2024

Statement of Cash Flows For the year ended 31 March 2024

	Note	2024 £	2023 £
Cashflows from operating activities:			
Net cash generated by operating activities	(i)	(75)	58
Cash flows from investing activities			
Interest received		13	3
Payments to acquire tangible fixed assets		(8)	(16)
Proceeds on sale of tangible fixed assets		1	-
Proceeds on sale of fixed asset investments		-	-
Cash provide by/(used in) investing activities		<u>6</u>	<u>(13)</u>
Cash flows from financing activities			
Net cash inflow		(69)	45
Cash and cash equivalents at 1 April 2023		674	629
Cash and cash equivalents at 31 March 2024		<u>605</u>	<u>674</u>

Reconciliation of net movement in funds to net cash flow from operating activities

Net (expenditure)/income	(71)	(69)
Interest paid shown in financing activities	-	-
Interest received shown in investing activities	(13)	(3)
Depreciation	29	45
(Gain)/loss on disposal of tangible fixed assets	0	1
Decrease/(Increase) in debtors	(35)	78
Increase in creditors	15	6
Net cash generated by operating activities	<u>(75)</u>	<u>58</u>

Analysis of changes in net debt

	2024 £	2023 £
Cash and cash equivalents at 1 April 2023	674	629
Cashflows	(69)	45
Other non-cash changes	-	-
Cash and cash equivalents at 31 March 2024	<u>605</u>	<u>674</u>

The notes on pages 29 to 45 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 March 2024

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary accounts in these financial statements are rounded to the nearest thousand £.

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and 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.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Since the balance sheet date, the cost-of-living crisis and wider socio-political factors have had an adverse impact on incomes and consequently on free reserves. The Charity has responded by embarking on an organisational strategic review which is expected to last six to eight months. The Trustees are confident that the measures being undertaken are appropriate and sufficient to ensure the Charity's financial stability. The Trustees have considered the level of reserves alongside income trends, future plans for the Charity, the cash balances, and opportunities for future reductions in fixed costs, and are satisfied that the Charity can meet its commitments and liabilities as they fall due. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £13k (2021: £14k).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or Trustees' estimate of market value less depreciation. Only tangible fixed assets over £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

- | | |
|---|------------------------------|
| ■ Furniture & Fittings/Office Equipment/Computers | 33.3% |
| ■ Leasehold Improvements | Over the period of the lease |
| ■ Computer Software | 33.3% |

1.4 Investments

Investment assets are stated at market value at balance sheet date or the Trustees' best estimate of market value at that date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals in the year.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

1.5 Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

1.6 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 opening of the deposit.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Financial instruments

The charity only has financial assets and liabilities of the kind that qualify as basic financial instruments:

- Investments measured at their fair value as at the balance sheet date;
- Fixed assets are measured at amortised cost; and
- All other assets and liabilities are held at cost.

1.9 Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the Trustees' estimated market value at the time of receipt.

1.10 Expenditure and the basis of allocation of costs

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. The majority of costs are directly attributable to specific activities. Staff costs are allocated on the basis of time spent by staff on each activity. Office costs, including rent of premises, are charged directly to the activity when incurred.

1.11 Support and governance costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity. They include governance cost, Finance/IT and office costs, depreciation of assets, audit fees, financial charges and loss or gain on currency revaluation.

Support costs include irrecoverable VAT.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

Support costs are allocated to each of the charitable activities on the consistent basis of staff time spent in supporting each activity in the year.

In 2021 management reviewed the support costs allocation policy and revised allocation of staff costs to better reflect work on regional programmes.

1.12 Value Added Tax

Value Added Tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Fundraising costs

These comprise the salaries of UK staff directly involved in promoting the charity and expenditure incurred in inducing people and organisations to contribute financially to the charity's work. Also included are the costs of advertising and the staging of special fundraising events.

1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31 March 2024.

1.15 Grants Receivable Contracts

Grants are recognised as receivable restricted income on the date the contract agreement is signed where meeting the terms or conditions are within the charity's control and there is sufficient evidence that they have been or will be met.

Where grant contract agreements contain certain conditions that specify the services to be performed in receipt of a grant, income is recognised to the extent that the charity has provided the specified good or services.

Outgoings are reflected as 'Expenditure on Grants received' (Note 6).

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 17).

1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, audit fees, financial charges, exchange rate variances) and costs of governance-related international conferences and partners' meetings. These have been allocated between fundraising costs and charitable activities according to staff time.

1.17 Fund accounting

Funds held by the charity are:

- Unrestricted general funds – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- Designated funds – These funds are set aside by the Trustees for specific projects.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

- Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

1.18 Foreign currency translation

Foreign currency transactions are translated into the company's records using the exchange rates prevailing on the dates the transactions occur; however, if the rates do not fluctuate significantly, an average rate for the period is used as an approximation. At the balance sheet date, all monetary assets and liabilities denominated in foreign currencies are translated using the rates of exchange ruling at that date. Exchange gains or losses arising are recognised as income or expenditure for the year.

1.19 Pensions

The charity contributes to employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

1.20 Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

1.21 Legacies

Legacies are recognised at the earlier of actual receipt or on receipt of final estate accounts which confirm the charity's entitlement to receive the legacy, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to Christian Solidarity International.

1.22 Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment, and IT equipment.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

2. Income

	Unrestricted Funds		Restricted Funds	Total Funds 2023-24
	General	Designated		
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,222	-	60	1,283
Donations from Trusts and Foundations	107	115	24	246
Donations from Churches	118	-	-	118
Legacies	121	-	-	121
	1,568	115	85	1,768

Charitable activities

Government grants	-	-	370	370
Other grants	-	-	165	165
	-	-	535	535

	Unrestricted Funds		Restricted Funds	Total Funds 2022-23
	General	Designated		
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,641	-	68	1,709
Donations from Trusts and Foundations	227	115	14	356
Donations from Churches	137	-	-	137
Legacies	266	-	-	266
	2,271	115	82	2,468

Charitable activities

Government grants	-	-	328	328
Other grants	-	-	444	444
	-	-	772	772

Government and other grants income relate to the conditions-fulfilled work on 13 grants (2022-23: 12) mainly on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in 3 (2022-23: 3) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from 3 (2022-23: 2) government agencies in 2 (2022-23: 2) countries.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

Investment and other incomes

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000	Total Funds 2022-23 £'000
Investments					
Interest from UK banks	13	-	-	13	3
Other resources	10	-	-	10	1

3. Raising funds

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000
Fundraising and sponsorship	9	32	-	41
Staff costs	138	-	-	138
Appeal costs (direct mail, trust applications, dinners)	22	-	-	22
	169	32	-	201
Support and governance costs (apportioned per note 7)	38	-	-	38
	207	32	-	239

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2022-23 £'000
Fundraising and Sponsorship	18	60	-	78
Staff costs	135	-	-	135
Appeal costs (direct mail, trust applications, dinners)	28	-	-	28
	181	60	-	241
Support and governance costs (apportioned per note 7)	41	-	-	41
	222	60	-	282

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

4. Provision of aid

	Restricted Funds 2023-24 £'000	Restricted Funds 2022-23 £'000
Third Party Aid	2	19
Special (JR) Fund for the Persecuted	3	5
	<u>5</u>	<u>24</u>

5. Raising awareness

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000
Staff costs	188	34	-	222
Office costs	39	-	-	39
Travel costs	-	14	-	14
Response magazine/website/leaflets	54	-	-	54
Campaigns, advertising and video/audio	25	1	-	26
	<u>306</u>	<u>49</u>	<u>-</u>	<u>355</u>
Support and governance costs (apportioned per note 7)	386	-	-	386
	<u>692</u>	<u>49</u>	<u>-</u>	<u>741</u>

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2022-23 £'000
Staff costs	350	78	-	428
Office costs	54	-	-	54
Travel costs	-	26	-	26
Response magazine/website/leaflets	67	-	-	67
Campaigns, advertising and video/audio	31	4	-	35
	<u>502</u>	<u>108</u>	<u>-</u>	<u>610</u>
Support and governance costs (apportioned per note 7)	395	-	-	395
	<u>897</u>	<u>108</u>	<u>-</u>	<u>1,005</u>

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

6. Research and advocacy

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2023-24 £'000
Staff costs	405	-	170	575
Office costs	2	-	-	2
Public Affairs advocacy campaigns	13	-	-	13
Travel costs	14	-	4	18
Advocacy, fact-finding, and research	134	-	88	222
Non-staff expenditure on grants received	-	-	265	265
	568	-	527	1,095
Support and governance costs (apportioned per note 7)	297	-	21	318
	865	-	548	1,413

The Directors have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

All the 13 (2022-23: 12) projects fall under this category.

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2023 £'000
Staff costs	426	-	-	426
Public Affairs advocacy campaigns	14	-	-	14
Travel costs	3	-	-	3
Advocacy, fact-finding, and research	-	-	497	497
Expenditure on grants received	-	-	763	763
	443	-	1,260	1,703
Support and governance costs (apportioned per note 7)	299	-	-	299
	742	-	1,260	2,002

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

7. Support costs

	Support costs	Governance costs	2023-24
	£'000	£'000	£'000
Administrative costs	401	-	401
Depreciation of assets	29	-	29
(Gain)/Loss on sale of assets	-	-	-
Executive department costs	265	-	265
Board Members'/meeting expenses	-	3	3
Audit fee	-	18	18
Financial charges	-	13	13
Conferences and International Partners' Meetings	-	2	2
(Gain)/Loss on currency revaluation	-	11	11
	695	47	742

Fundraising and advertising	38
Raising awareness	386
Research and advocacy	318
	742

	Support costs	Governance costs	15 months
	£'000	£'000	2023
	£'000	£'000	£'000
Administrative costs	349	-	349
Depreciation of assets	45	-	45
(Gain)/Loss on sale of assets	1	-	1
Executive department costs	164	152	316
Board Members'/meeting expenses	-	3	3
Audit fee	-	23	23
Financial charges	-	18	18
Conferences and International Partners' Meetings	-	4	4
(Gain)/Loss on currency revaluation	-	(24)	(24)
	559	176	735

Fundraising and advertising	41
Raising awareness	395
Research and advocacy	299
	735

Executive department costs previously categorised as Governance costs have been reassessed and allocated to Advocacy in the 2023-24 financial year.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

8. Net income/(expenditure) for the year is stated after charging/(crediting)

	2023-24	15 months 2022-23
	£'000	£'000
Depreciation	29	45
Loss on sale of assets	-	1
Trustees' Indemnity Insurance	2	2
Auditors' remuneration	18	17
Operating lease - Land & Building	67	83
Operating leases - Plant & Machinery	3	4
Loss/(Gain) on currency revaluation	11	(24)

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and all is applied for charitable purposes.

10. Analysis of staff costs

	2023-24	15 months 2022-23
	£'000	£'000
Salaries	1,324	1,788
Social security costs	101	138
Pension contributions	138	182
	1,563	2,108

The average number of employees during the year (period) was:

	2023-24	15 months 2022-23
Executive	3	3
People & Culture	1	1
Advocacy	22	20
Communications	9	13
Finance	4	4
	39	41

The actual number of paid staff working as at 31 March 2024 was 36 (2021: 38).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 in the 15 months' reporting was:

	2023-24	15 months 2022-23
Between £60,000 and £70,000	2	1
Between £70,001 and £80,000	-	1
Between £80,001 and £90,001	1	2

In the 15-month 2022-23 period if annualised, only two (2) employees' benefits were between £60-70k and one (1) employee's benefits were between £70k-£80k. Pensions contributions for higher paid employees totalled £23k (2022/23: £45k)

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

Pensions Costs

The charity operates a defined contribution pension plan for its employees.

Eligible staff members are auto enrolled into the group pension scheme into which all contributions due from the charity in the current and preceding years were duly settled.

Volunteers

Ten (2022-23: four) unremunerated volunteers rendered about 236 (2022-23: 136) workdays in four (2022-23: three) departments of the company.

Key Management Personnel

The charity considers its key management personnel to be its trustees and the members of the Strategic Leadership Team (SLT).

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £551k (2022-23: £608k).

11. Related Party Transactions

The Trustees are not remunerated. £1k (2022-23: £0.6k) was reimbursed to four (2022-23: 5) directors for travel and expenses incurred for travel to Board meetings and speaking engagements.

A total of unrestricted and unconditional donations of £133k (2022-23: £92k) was received from seven (2022-23: six) trustees in the year.

About £1k (2022-23: £1k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

There were no other related-party transactions in the year (and there were also no other related-party transactions in 2022-23).

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

12. Tangible fixed assets

	<i>Furniture and fittings</i> £'000	<i>Computer software</i> £'000	<i>Office equip/ computers</i> £'000	<i>Leasehold improvements</i> £'000	<i>Total</i> £'000
Cost					
At 1st April 2023	18	2	83	159	262
Additions	-	-	8	-	8
Disposals	(1)	-	(12)	-	(13)
At 31st March 2024	17	2	79	159	257
Depreciation					
At 1st April 2023	18	2	60	107	187
Charge for year	-	-	15	14	29
Released on disposals	(1)	-	(10)	-	(11)
At 31st March 2024	17	2	65	121	205
Net book value					
At 31st March 2024	-	-	14	38	52
At 31st March 2023	-	-	22	52	74

13. Debtors

	2024 £'000	2023 £'000
Grants receivable	1	-
Other debtors	132	135
Prepayments	83	46
	<u>216</u>	<u>181</u>

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

14. Creditors**Amounts falling due within one year:**

	2024	2023
	£'000	£'000
Trade creditors	48	6
Other taxes and social security	21	22
Deferred grants income	209	236
Other creditors	3	3
Accruals and provisions	32	31
	<u>313</u>	<u>298</u>

b) Deferred income reconciliation

	2024	2023
	£'000	£'000
Balance brought forward	236	203
Amount recognised in the year	(370)	(146)
Amount returned to funder in the year	(64)	-
Amount deferred in the year	406	179
Balance carried forward	<u>208</u>	<u>236</u>

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

15. Net assets

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2024 Total £'000
Unrestricted funds - general	52	208	-	260
Unrestricted funds - designated for international development	-	115	-	115
Restricted funds	-	186	-	186
	<u>52</u>	<u>509</u>	<u>-</u>	<u>561</u>

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2023 Total £'000
Unrestricted funds - general	74	382	-	456
Unrestricted funds - designated for international development	-	134	-	81
Restricted funds	-	94	-	94
	<u>74</u>	<u>557</u>	<u>-</u>	<u>631</u>

16. Unrestricted funds

	Balance at 1.4.23 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.03.24 £'000
Designated for international development	81	115	(81)	(115)	-
General	456	1,591	(1,763)	90	374
	<u>537</u>	<u>1,706</u>	<u>(1,844)</u>	<u>(25)</u>	<u>374</u>

	Balance at 1.1.22 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.03.23 £'000
Designated for international development	134	115	(168)	-	81
General	570	2,275	(1,861)	(528)	456
	<u>704</u>	<u>2,390</u>	<u>(2,029)</u>	<u>(528)</u>	<u>537</u>

In 2022-23 the management designated two donations from two trusts of £115k in the year for international development, in pursuit of our global regionalisation strategy. In 2023-24 these donations were undesignated on the grounds that international development is part of our core activities where funding allows.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

17. Restricted funds

<i>Research and Advocacy</i>	<i>Balance at 01.04.23 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.03.24 £'000</i>
Asia	46	51	(54)	3	46
Africa/Middle East	(1)	19	(31)	13	-
Latin America	(2)	5	(6)	4	1
Others	1	-	-	-	1
Grants	45	530	(455)	6	126
Special Funds	5	15	(7)	(1)	12
	94	620	(553)	25	186

'Grants' represents restricted activities on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in three (2022-23: three) regions in the world.

'Special Funds' represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to eliminate overspent balances on restricted funds.

<i>Research and Advocacy</i>	<i>Balance at 01.01.22 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.03.23 £'000</i>
Asia	17	40	(133)	122	46
Africa/Middle East	(28)	36	(268)	259	(1)
Latin America	(14)	6	(115)	121	(2)
Others	1	-	-	-	1
Grants	10	772	(763)	26	45
Special Funds	10	-	(5)	-	5
	(4)	854	(1,284)	528	94

18. Share Capital

The company is limited by guarantee and therefore has no share capital.

The company had 17 members at the end of the year (2022-23: 17).

Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

Notes to the Financial Statements for the year ended 31 March 2024 (cont.)

19. Operating Leases

The total future minimum lease payments that are payable under non-cancellable operating leases are:

	2023-24 £'000	2022-23 £'000
Land & Building:		
Within one year	67	67
After one year but within five years	117	183
Plant & Machinery:		
Within one year	1	2
After one year but within five years	1	-
	<u>186</u>	<u>252</u>
The operating lease charges for the year were:		
Land & Building	67	83
Plant & Machinery	3	4
	<u>69</u>	<u>87</u>

CSW everyone
free to believe

CSW is a human rights organisation for freedom of religion or belief.
As Christians we stand with everyone facing injustice because of
their religion or belief.

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 @CSW_UK

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Accounts

CSW Annual Report and Accounts 2022/23

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Organisational Details

Directors

The Trustees of Christian Solidarity Worldwide (the operating name of Christian Solidarity International) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees).

David Taylor, Chair ^{1 2 3}
Ann Marie Agyeman ²
Helen Berhane Nuguse (appointed 14 September 2022)
Victoria Butler (appointed 23 June 2022)
Jenny Cornfield
Jael Dharamsingh
Simon George, Deputy Chair ^{1 2 3}
Michael Gibbons, Deputy Chair ^{1 2 3}
Nigel Grinyer
Christian Guy (resigned 8 March 2023)
Brian Heasley (resigned 8 March 2023)
William Lowe (appointed 30 March 2022) ¹
Hector Mackenzie (retired 30 March 2022)
Fady Nassar
Rev. Yunusa Nmadu
Bill Rockett ¹

¹ Executive Committee
² Governance Committee
³ Remuneration Committee

Secretary Adesina Adesanya

Strategic Leadership Team

Scot Bower	CEO
Mervyn Thomas CMG	Founder President
Adesina Adesanya	Finance Director
Dr Khataza Gondwe	Joint Head of Advocacy
Anna-Lee Stangl	Joint Head of Advocacy
Audrey Skervin	Head of Fundraising
Emma Howlett	Head of Communications
Jane Bave	Head of People and Culture

Registered office

CSW, PO Box 99, New Malden, Surrey, KT3 3YF.

CSW is a registered charity (registration number 281836) and a company limited by guarantee (registration number 1536426, England and Wales).

Advisors

Registered Auditors: Price Bailey LLP Chartered Accountants, 3rd Floor, 24 Old Bond St, Mayfair, London, W1S 4AP

Bankers: National Westminster Bank plc, 10 South Street, Romford Town Centre Branch, Romford, Essex, RM1 1RD

Message from the Chair

You will note that the reporting period for this Report and Accounts spans 15 months, due to a change in our financial year. This operational change was made in consultation with our auditors.

It's been a privilege to see CSW's teams at work over the last 15 months: alongside mobilising urgent advocacy interventions for the global challenges and crises which emerged, we played a pivotal role in the International Ministerial for Freedom of Religion or Belief held in July 2022 in London, and navigated the financial uncertainty posed to the third sector by the cost-of-living crisis in the UK.

I continue to be humbled by the generosity, commitment and passion of our staff, supporters, volunteers, and partners, without whom this work would not be possible.

I would also like to extend my thanks to my fellow Trustees for all they contributed to the life and work of CSW throughout the last financial year. I am grateful to them for the way they have continued to help navigate CSW through seasons of uncertainty, most notably the economic context within which we operate. I am particularly grateful to my colleagues on the Executive Committee who have used their skills and experience working with our Strategic Leadership Team to ensure we have firm financial foundations during these uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

I express particular thanks to Hector Mackenzie who retired from the board in March 2022, after decades of service to CSW. Over the years Hector has inputted great wisdom and discernment into key strategic discussions, and we have been grateful for his long-standing contributions. I remain thankful that Hector remains a passionate supporter of CSW, and valued intercessor for many of the people for whom we advocate.

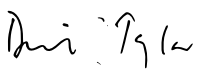
The trustees also share heartfelt thanks to Christian Guy and Brian Heasley, who both resigned from the board in March 2023. Both Brian and Christian brought wisdom into strategic discussions, asking sharp questions to focus our conversations, particularly with regards to our international reach and development.

It was a joy to welcome new Trustees, Helen Berhane, Victoria Butler and William Lowe, to the board during this period, and we are grateful for the contributions they have already made to life and work of CSW. We are particularly grateful that Helen has joined the trustees, and can offer the unique perspective as one of the people for whom CSW has advocated, campaigned and prayed. Helen offers valuable insights to the board on behalf of the communities and individuals whom we seek to serve.

Throughout the reporting period, we have continued to take vital steps to expand our international reach and build a global movement for justice, balancing the need to respond to emerging global challenges and crackdowns with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Southeast Asia, and Impulso18 in Mexico that we have been able to continue to do so.

As ever, we are grateful to God for His provision, faithfulness, and wisdom in everything we do. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

CSW remains committed to addressing the desperate injustices unfolding in many of the countries on which we work, and we look forward to all that God will do through us to bring about justice and freedom.



David Taylor
Chair of Trustees

Message from the CEO

A year of *progress* and *persistence*: if I were to pick two words to describe the last 15 months, these would be them.

I'm thankful for and encouraged by the progress we have seen in many critical areas of our work, and confident in our determination to persist until we see freedom and justice for all. When CSW was formed over 40 years ago, it would have been hard to imagine 700 delegates representing 27 countries gathering to discuss issues of freedom of religion or belief. It was something our Founder President would have dreamed of, but not thought possible. Yet, in 2022, the UK government hosted the International Ministerial to advance religious freedom. These annual events held internationally for the last three years are encouraging signs that of the growing levels of political awareness on FoRB. Proof that what was once a fringe concern championed by just a few, has become a mainstream topic of debate for many governments around the world.

There is no doubt that the advocacy movement for freedom of religion or belief has come a long way in the last 40 years – and much of it because of the persistence of CSW's talented advocates.

As I reflect on the last 15 months, I am grateful for the progress we have seen: milestone moments in our advocacy work such as the Ministerial in London, the release from prison of Pastor Nadarkhani in Iran and Professor Tarfa in Nigeria, and training the next generation of activists in Sudan as they work for a free and democratic future for their country.

But change does not come overnight. And the path to progress requires persistence.

I am humbled and grateful to lead a dedicated team who continue to persist for freedom and justice, despite the challenges. It is because of their persistence and determination that we have celebrated moments of progress.

I could not be more thankful to our committed and generous supporters and partner churches, without whom this work would not be possible.

The desperate reality, however, is that there is still much more to do. We face challenges, crises and crackdowns on freedom in so many of the countries on which we work, and for every case or country where we give thanks for a victory, there is an equal moment of heartbreak or tragedy in another.

Of one thing I can be certain: as long as there are individuals and communities suffering injustice because of the faith or belief they have chosen, CSW's team will not stop pursuing justice and freedom, for all faiths and none.

With the grace of God, the persistence of our teams, and the commitment of our faithful supporters, I have no doubt that we will continue to see great progress.



Scot Bower
CEO

About CSW

Although almost every country in the world is a signatory to international human rights legislation that includes the obligation to respect, protect and fulfil the right to freedom of religion or belief, the reality is that in many countries members of religious minority - and in some cases, religious majority - communities face discrimination, harassment, imprisonment, enforced disappearance, punishment, torture or even death because of their religion or belief.

CSW works to address the injustice faced by those around the world who are experiencing, mistreatment, marginalisation, discrimination, or persecution on account of their religion or belief.

Charitable objectives and activities

As set out in the charity's Memorandum and Articles of Association, CSW exists to redress injustice and stand in solidarity with those persecuted or discriminated against for their faith, and/or the promotion of the Christian religion, through research and advocacy, raising awareness and the provision of aid.

We address injustices arising from violations of the right to freedom of religion or belief by:

In depth research, evidence gathering and documentation

Providing our findings, analysis and recommendations to politicians, policy-makers and international institutions

Promoting freedom of religion or belief for all

Challenging and assisting policymakers to promote, protect and fulfil freedom of religion or belief for all

Training and equipping networks of partners and members of victim communities, empowering them to become advocates for justice

Seeking to shape the public, political and media agendas on freedom of religion or belief concerns around the world.

Raising awareness among UK Christians, encouraging them to call for justice on behalf of those facing harassment, mistreatment, discrimination and persecution.

Actively raising awareness and educating the public about these issues

Mobilising prayer, campaigning and support for those facing injustice.

In assessing the public benefit of the activities undertaken, the Trustees confirm that we have complied with our duty under the Charities Act 2011, and have given due and proper regard to the guidance issued by the Charity Commission on the delivery of public benefit. Our charitable activities are strategically linked to our long-term vision, three-year strategy and annual operational planning to ensure that we continually deliver on our charitable objects and are as effective as possible in our mission.

Vision

Our vision is a world free from religious persecution, where everyone can practise a religion or belief of their choice.

Mission

CSW is a Christian human rights organisation advocating for freedom of religion or belief. As Christians, we stand with everyone facing injustice because of their religion or belief.

Focus

Our team of specialist advocates work on over 25 countries through regional advocacy teams, supported by Public Affairs, Campaigns, Communications, Fundraising and Finance teams to ensure that the right to freedom of religion or belief is upheld and protected. We seek to challenge and change the laws, behaviours and policies which facilitate the abuse of this fundamental right.

Governance, Structure & Management

Governing body and governance

CSW is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

The Directors of the company are also members of the board of Trustees, who are the governing body of the charity. The Board meets formally four times a year and administers the charity through an Executive Committee which meets four times a year. In addition, a Governance Committee and a Remuneration Committee meet annually. These committees are made up of members of the Board and operate under specific terms of reference from the Board.

Trustees are recruited based on the charity's need for particular skills and experience and are appointed for an initial term of three years. CSW does not impose a maximum term limit which a trustee may serve. All Trustees who served during the year are shown on page two of this report.

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees, actively recruiting to areas which are identified as in need of strengthening. During 2022- 23 three new Trustees were welcomed to the Board.

The Board carries out a performance review of retiring Trustees who present themselves for re-election. All members are circulated with invitations to nominate Trustees prior to the Annual General Meeting, advising them of retiring Trustees and requesting nominations for the meeting.

A formal induction and orientation process is followed for new Trustees, who receive training to equip them for undertaking their role as Trustee. This includes acquainting them with legal and statutory obligations as well as best practice guidance, as well as information regarding the operational setup and performance of the organisation, strategic plans, and meeting with key management personnel.

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 11 to the financial statements.

The key management personnel of the Charity are the Strategic Leadership Team (SLT) as listed on page two of this report, led by the CEO, this team is responsible for the running of the charity on a day-to-day basis. The remuneration of the CEO and Founder President is set by the Remuneration Committee, and the remuneration of the Strategic Leadership Team is set by the CEO.

The CSW global network

CSW interacts widely with other organisations who work in associated fields, including with members of the international network, The Religious Liberty Partnership. Where appropriate CSW works collaboratively with other organisations to bring greater benefit to its beneficiaries.

The charity maintains close, but non-legally binding relationships with CSW entities in the United States, Mexico and Nigeria through the CSW Global Network. During the reporting period we continued with initiatives to strengthen and build these international partnerships. We have continued to build upon our strategy of building a global movement of campaigners and intercessors through authentic regional engagement, with a view to further expanding the international presence of the organisation. As well as strengthening our

relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico to better reach Spanish-speaking audiences.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International 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 directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal Risks and Uncertainties

CSW operates a risk management process where the Trustees and SLT together identify and review the strategic and operational risks to the organisation. The Risk Register, which is reviewed by Trustees annually and monitored by the Executive Committee and the SLT, captures the probability of occurrence and the potential impact to the organisation, as well as actions taken to mitigate or eliminate the risk. The SLT are responsible for ensuring the Register is regularly updated and that action plans, protocols and standards are implemented.

The significant risk areas and steps taken to mitigate them:

Financial (including financial controls and income generation) and sustainability of general giving.

Quarterly reviews of the fundraising strategy and performance across the income portfolio, and monthly reporting to the Executive Committee, enable the organisation to regularly review performance against fundraising targets. At the same time a robust budget management and quarterly review of expenditure enable the SLT to manage cashflow and financial performance.

Reputational (including issues of compliance and good governance)

Regular monitoring and timely submission of all returns, including annual Fundraising levy, along with appropriate policy implementation and review ensure that CSW remains compliant in all relevant areas. The regular meetings of the Executive Committee and Governance Committee ensure oversight from Trustees.

Operational (including personnel and health and safety)

Compliance with, and review of, relevant operational and staff policies mitigate operational risks.

Technological (including systems integrity and vulnerability to attack)

Disaster recovery plan, including virtual servers and multi-backups, ensures business continuity. Cross-organisational security group meets regularly to identify and address risk areas, with the input of external experts, to ensure the organisation is not vulnerable to attack.

Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)

Appropriate and adequate insurance, including kidnap and ransom insurance, is in place covering all travel on behalf of the organisation. Robust travel process, country risk monitoring, pre-travel assessments and consultations with in-country partners enable assignments to be planned accordingly.

The current strategic risks to the organisation, and steps taken to mitigate them:

A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software, as well as established processes mitigate both the possibility of an attack and its potential impact. Specialist advice has been sought to improve processes in this area, along with comprehensive data security and GDPR training being delivered to all staff.

Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.

The adverse economic impact on UK supporters arising from the increase in the cost of living. Continued investment in fundraising and diversifying our income portfolio including from supporters outside the UK has been prioritised.

Our commitment to safeguarding

CSW is committed to maintaining the highest possible standards of integrity, accountability and openness as an organisation.

Our staff are obliged to conduct themselves in keeping with these high standards.

As Christians, we believe that every human has immeasurable value and deserves to be treated with dignity and respect.

CSW is committed to providing a safe environment which safeguards and protects anyone coming into contact with us, including all beneficiaries, staff, volunteers and supporters.

We want all beneficiaries, staff, volunteers, and supporters to know and experience CSW as a safe and trusted organisation.

We want all organisations who work with us, or who provide funding or other support to us, to have confidence in CSW and recognise that we are a safe organisation. We will achieve this by having effective and rigorous safeguarding policies, practices, and procedures and by following all relevant local, national and international guidance and regulation.

Our safeguarding policies and practices are reviewed every year to ensure that they remain relevant and effective.

All concerns raised or reported are shared with CSW at a senior executive level, reported to the trustee safeguarding lead, investigated thoroughly, and action taken in line with CSW's policies.

Environmental impacts

CSW recognises that we need to be good stewards of creation and that many of the communities we serve are already being affected negatively by the climate emergency, the competition for resources and other environmental factors.

As a result, we have recently established a working group of staff and trustees to identify the charity's environmental impacts and find ways to reduce these. Work is underway to understand the full extent of CSW's environmental impact (such as use of energy and consumables, transport etc) and mitigating factors have been introduced to reduce that impact.

Gathering evidence. Exposing injustice.

Through in-depth research and advocacy, CSW compiles and analyses evidence of freedom of religion or belief violations, raises awareness, calls on nations where violations occur to uphold this right in accordance with international, national or constitutional obligations, and urges other members of the international community to hold them accountable. Our teams regularly visit the countries we work on to gather first-hand evidence of FoRB violations, which is also supplied by our offices in two regions.

Our research and analysis are accessed by the media, politicians, policy-makers and international institutions around the world.

We have reintroduced fact-finding assignments to the countries on which we work, as well as continuing to use the new and innovative methods of gathering evidence developed during the COVID-19 pandemic. We have continued to build close relationships with partners across Africa, Asia, Latin America and the Middle East enabling us to continue exposing the injustices faced by many religious, belief and ethnic communities, and to disseminate this information, including by organising, chairing, co-hosting or contributing expert testimony to webinars on thematic or country FoRB - related issues.

In addition to the regular briefings, reports and case summaries we would normally produce in a given year, we have also gathered evidence on emerging global challenges, from military coups to nationwide crackdowns on citizens.

Mexico: Let her be heard

In March 2022, we launched our ground-breaking report, 'Let her be heard'.

'Let her be heard' documents the stories of religious minority women in indigenous communities across Mexico, giving them a platform to speak, and, at last, to be heard. It is the first project of its kind, unpacking the grinding daily reality of the discrimination and injustice being faced by religious minority women from indigenous communities.

From Oaxaca to Guerrero, gatherings were carried out in five states and our team travelled 20,000 miles to some of the most remote places in Mexico – sometimes even travelling on a donkey to reach a mountaintop community, to ensure these stories were heard.

The report has been widely used in our advocacy with policymakers in the UK, Mexico and at institutions such as the UN, sharing the findings and analysis with nearly 30 advocacy stakeholders.

As a result, we have seen UK Parliamentarians raise the issue in the House of Commons.

We have also presented the research findings at an event as part of the International Ministerial on Religious Freedom in London.



In Mexico, our advocacy based on the report has resulted in our affiliate, Impulso 18, being requested by state officials to give training on freedom of religion or belief to local and state officials – this is the first time such training has been requested or given in Mexico.

Belief and belonging: exposing untold challenges faced by indigenous communities

In January, CSW's Founder President, Mervyn Thomas CMG, together with Head of Press and Public Affairs, Kiri Kankhwende presented our unique report, *Belief and belonging: indigenous identity and freedom of religion or belief*, to the UK FoRB Forum and the Prime Minister's Special Envoy, Fiona Bruce MP.

The UK FoRB Forum is a UK civil society platform that brings together civil society groups, faith or belief organisations, and human rights NGOs to advance the cause of freedom of religion or belief around the world.

Belief and belonging is a unique exploration of the specific challenges faced by indigenous communities in realising their right to freedom of religion or belief. It's a critical piece of work sharing the experiences of communities in Colombia, Vietnam, India and Mexico.



Equipping policymakers. Calling for change.

At the heart of everything CSW does is the pursuit of justice for victims of violations, and the protection of their fundamental rights. We seek to challenge the laws, behaviours and policies which lead to the abuse of the right to freedom of religion or belief, making concrete recommendations for change. We work to hold governments accountable to their responsibility to respect, protect, and fulfil this right for all citizens.

For over 40 years CSW has raised awareness about freedom of religion or belief around the world and advocated for this right nationally and internationally, including with the governments of the UK and the US, with the European Union and at the United Nations.

A vital aspect of our work is ensuring that policymakers around the world receive the necessary evidence, analysis, and recommendations to assist in holding nations to account for freedom of religion or belief violations.

The International Ministerial: Putting freedom of religion or belief on the agenda.

In July 2022, over 700 delegates representing 27 countries gathered in London to discuss freedom of religion or belief. The annual Ministerial events held for the last three years are proof of the high levels of political awareness on FoRB at the moment.



CSW hosted events in and around Parliament as part of the International Ministerial, speaking on 12 countries of concern.

Each event was an opportunity to shine a spotlight on some of the most pressing freedom of religion or belief issues around the world.

Our hope is that this increased awareness will lead to decisive, effective action for those who are experiencing injustice because of their beliefs.

CSW's Ministerial events Included:

1. Winds of Change: Faith in a time of political upheaval

We explored how faith groups and leaders are often at the forefront of human rights movements. We focused on Myanmar/Burma and Sudan – which both experienced military coups in 2021 – as well as Cuba, which saw unprecedented nationwide protests that same year. A highlight was hearing directly from Kyaw Win, the Founder and Director of Burma Human Rights Network. He said, 'Christians shouldn't just speak up for Christians and Muslims for Muslims; we need to stand together.'

2. China: Tools for oppression - The structure of violations to freedom of expression and freedom of religion or belief



David Linden MP chaired this discussion on China, which looked at the impact of new, increasingly oppressive regulations targeting the sharing of religious content online. After panellists had shared their personal experiences – including their fears for family members still in the country – they were able to present their recommendations directly to Lord Bethell.

‘Evidence of [Chinese Communist Party] efforts to “Sinicize” religion made me sick to the stomach. So important that we stand for religious freedom.’

Lord Bethell via Twitter, expressing thanks for the ‘Tools for oppression’ event

3. Cuba: One year on from 11 July protests

What, if anything, has changed since the nationwide peaceful protests in Cuba on 11 July 2021? This was the question at the heart of these conversations, in partnership with Outreach Aid to the Americas.

A poignant moment was hearing the testimony of Father Alberto Reyes read aloud on his behalf, as sadly, he was unable to travel to London in person: **‘We deeply believe that the night is not eternal, and that a different Cuba is possible. Today there are many of us who push the wall day by day, dreaming, longing, hoping that one day the wall, apparently immovable, will fall, and Cuba will stop being a prison with bars of water.’**

4. Discussing continued religious persecution in Eritrea

This event set freedom of religion or belief within the broader picture of human rights abuses in Eritrea, as well as the wider context of the Horn of Africa. Eritrean gospel singer Helen Berhane recounted her own experience of brutal persecution, and how in the mid 2000s she survived 32 months of confinement in metal shipping containers. Helen was also able to share her story on a Ministerial panel chaired by the Prime Minister’s Deputy Special Envoy for Freedom of Religion or Belief, David Burrowes.

At the United Nations: Calling the world to action.

CSW is one of the only advocacy organisations with a sole focus on freedom of religion or belief with United Nations accreditation. This gives us a critical platform to raise awareness of those marginalised and targeted on account of their religion or belief, and to hold world leaders accountable for protecting and upholding this fundamental freedom. CSW has a full-time staff member dedicated to engagement with United Nations human rights mechanisms.

For the first time since the COVID-19 pandemic, we were able to travel to Geneva for two sessions of the Human Rights Council, in March and September. Returning to face-to-face advocacy facilitated a depth of discussion that is not otherwise possible.

CSW contributed to numerous interactive dialogues on countries of concern; Iran, North Korea and Nicaragua, and presented many oral statements.

Bringing our expertise

In 2022 our specific expertise continued to set us apart at the UN, as one of the leading voices on the right to freedom of religion or belief in China; for example, we were invited to speak at several UN events as the expert panellist.

CSW also provided the UN High Commissioner's office with information ahead of her visit to China in May, including places which could be visited and a set of benchmarks for freedom of religion or belief.

There are many more ways our accreditation has enabled us to advance our work, although not every achievement can be shared publicly.

Although we may not always see the long-term change we desire in every case or country, each interaction at the UN helps build momentum and is a vital step towards ensuring freedom of religion or belief for all.

Our team continues to make use of every opportunity to protect, promote and uphold the right to freedom of religion or belief on the international stage.

Myanmar: Fresh sanctions in the aftermath of the coup

Together with other organisations, we've been campaigning since the coup to secure sanctions targeting the flow of money, arms and resources which keep the military regime afloat.

Many of CSW's supporters wrote to the Foreign Secretary asking the UK government to do more to end the supply of aviation fuel to the military junta through sanctions.

Early in 2023, we welcomed new sanctions imposed by the governments of Australia, Canada, the UK and the United States. Targeting sanctions to reduce the military's access to finance, fuel and arms is vital – these fresh rounds of sanctions are meaningful steps in cutting the lifeline of arms, aviation fuel and resources which keep the military regime afloat.

UK Government: Briefing Parliamentarians

Throughout the reporting period CSW continued working closely with Fiona Bruce MP, UK Prime Minister's Special Envoy for Freedom of Religion or Belief, along with the All-Party Parliamentary Group for International Freedom of Religion or Belief (APPG-FoRB). In addition to the highlighted examples, we continued to brief and meet with MPs and Peers across the political spectrum on issues of concern across all the countries on which we work.

CSW's Founder President, Mervyn Thomas CMG, has played an increasingly pivotal role in advocacy for freedom of religion or belief in the UK and globally. Appointed as Chair of the UK FoRB Forum, he works closely with the UK Prime Minister's Special Envoy, and is actively involved in the International Freedom of Religion or Belief Alliance, contributing to the global advancement of freedom of religion or belief.

Changing Lives: Breakthrough for Concepción in Mexico

Concepción has been living without water, electricity and sewerage services for six years. She and other Protestant Christian families in the village of El Encanto, Mexico, have been denied these services because they refused to take part in activities associated with the majority religion.

We met Concepción as part of the research for our ground-breaking 'Let her be heard' report. Launched in March 2022, this report told the stories of religious minority women from indigenous communities in Mexico. It was the first time that many of the women had been given the opportunity to share their stories – or, in fact, even been asked about their experiences.

Concepción was one of many women we interviewed whose water, electricity and sewerage services had been cut off: a violation of their human rights. She and her husband, Pastor Ranulfo, along with other Protestant Christian families in El Encanto, had refused to give in to pressure from the majority religion community in their village.



Faced with an impossible choice – your faith or your water supply – the families did not give in.

As a result of advocacy and campaigning, we finally saw a breakthrough.

In September 2022, we learned that the municipal Public Prosecutor's Office had received information regarding the ongoing human rights violations committed by the local authorities of El Encanto. The Office then reached out to a representative of the families, asking them to officially verify the information.

This recognition is a breakthrough in itself. It also gives hope for a proper investigation, that the local authorities will be held to account for their actions, and that the rights of the religious minority will be restored and protected.

This was a result of hundreds of CSW supporters writing to the municipal authorities to demand action.

When we visited Pastor Ranulfo, he also told us that the municipal government (the authorities our supporters had been writing to) have begun to deliver water to the religious minority families every fortnight. Although the community's access to running water has not yet been restored, this temporary solution means they no longer have to make a journey multiple times a day to collect water.

'We are infinitely grateful for everything you are doing, and to all the brothers and sisters in different places – and especially those in the UK who are supporting and praying and sending letters to...government authorities. Thank you very much; we really appreciate it.'

Pastor Ranulfo, El Encanto, Mexico

Changing Lives: Campaigning for Freedom.

Nigeria: Professor Tarfa acquitted

After years of advocacy, prayer and campaigning, Professor Tarfa, co-founder of the Du Merci orphanages in Nigeria, was acquitted of the unfounded forgery charge against him, released from prison and reunited with his wife.

Professor Tarfa had been serving a two-year prison sentence after being convicted of forgery in March 2022. He has been subjected to years of injustice and harassment which predate his December 2019 arrest.

Throughout his ordeal, CSW has been advocating, campaigning, supporting and mobilising prayer for Professor Tarfa and the family:



Professor Tarfa, Co-Founder of Du Merci Orphanages

25-31 December 2019: Armed officers raided, without warrant, the Du Merci orphanages in Kano and Kaduna states. 27 children were forcibly moved to a government-run children's home. Professor Tarfa was eventually detained on accusations of illegally operating the orphanage, which were proven to be false.

January 2020 CSW UK launched a campaign to the Nigerian High Commissioner, urging the Nigerian government to ensure Professor Tarfa's release. **Over 6,800 emails have been sent by CSW supporters to the High Commissioner since the launch of the campaign.**

June 2020: James Duddridge MP confirmed that the British High Commission in Abuja had raised Professor Tarfa's case with the National Human Rights Commission of Nigeria and the Kano State authorities, and the UK Prime Minister's Special Envoy for Freedom of Religion or Belief had raised the case with the Nigerian Federal Government at a senior level.

October 2020: CSW Nigeria created an online petition for Professor Tarfa's release, which has received 3,088 signatures worldwide.

December 2020: Professor Tarfa was released on bail after meeting new bail requirements set in November 2020.

January 2021: 1,531 supporters emailed Lord Ahmad and Fiona Bruce MP, asking them to put pressure on the Nigerian government to ensure the safe return of the Du Merci children.

January 2021: CSW UK organised an online prayer event for Professor and Mrs Tarfa, which was attended by over 90 people, including the Tarfas themselves.

June 2021: Professor Tarfa was acquitted on charges of 'running an illegal orphanage' and 'criminal conspiracy and abduction of minors'.

March 2022: Professor Tarfa was sentenced to two years in prison on a false charge of forging a certificate of registration from the Kano state Ministry of Women Affairs and Social Development.

January 2022: CSW worked with an MP who tabled two written parliamentary questions to the UK government on the Du Merci children.

17 November 2022: CSW hosted an online prayer event to pray with Mrs Tarfa ahead of her husband's appeal hearing.

24 November 2022: An appeal against Professor Tarfa's prison sentence was heard in court.

January 2023 Professor Tarfa is acquitted of the unfounded forgery charge levelled against him, released from prison and reunited with his wife.

Cuba: Campaigning to #FreePastorLorenzo

CSW has continued to advocate on behalf of Reverend Lorenzo Rosales Fajardo, who was arrested at the 11 July protests last year and was later sentenced to seven years in prison.

Over 5,000 people have joined our campaign to the Cuban government calling for Pastor Lorenzo's release, and on the anniversary of his arrest, we gathered in London to protest outside the Cuban embassy.

In December 2022, Pastor Lorenzo was been moved from a maximum-security to a minimum-security prison closer to his family. Pastor Lorenzo is still unjustly imprisoned, but he is now in better conditions.

His family told us that the family were 'a little more at peace' now that her husband is closer to home, and they are able to visit more often. Pastor Lorenzo's son David was even able to leave hot food at a security post for them to give to him.

In the media

- As a result of our ongoing media work, Pastor Lorenzo's case has been covered in over 28 different media outlets using our case materials. His story has been told across blogs, TV interviews, podcasts and radio interviews.

At the United Nations

- We've provided information about the case to several UN experts working on human rights issues, which resulted in five UN Special Procedures contacting the Cuban government.
- We've continued raising his case regularly at the UN, including giving a statement at the Human Rights Council calling for Pastor Lorenzo's unconditional release.

With UK Parliament

- The UK All-Party Parliamentary Group for International Freedom of Religion or Belief published a statement condemning the Cuban government's targeting of religious leaders, including Pastor Lorenzo, as a result of our advocacy.

In Europe

- We briefed European diplomats, which led to the EU Delegation raising Pastor Lorenzo's case directly with the Cuban authorities. The Embassy of the Netherlands also later hosted David, Pastor Lorenzo's son, at a meeting with European diplomats.
- We shared our briefings with the European Parliament's political groups ahead of its debate and vote on an Urgency Resolution on Cuba, which called for Pastor Lorenzo's release.
- As a result of our advocacy, senior officials in a number of embassies in Havana are in direct contact with Pastor Lorenzo's family.

In the United States

- Pastor Lorenzo has been added to the US Commission on International Religious Freedom's (USCIRF) ForB Victims List, after we briefed staff on his case.
- Senior State Department officials have raised his case, including on social media.

Campaigning

- Thousands of supporters in the UK have campaigned for Pastor Lorenzo's release! The Cuban Ambassador in the UK has received over 5,000 emails about the case.
- We have held two protests outside the Cuban Embassy in London, and encouraged people to write letters of hope to Pastor Lorenzo in prison, as well as to his family.



'I pray to God for each one of the people who fights tirelessly for the victims' rights and freedom, you are true heroes. I give thanks to every member of the CSW team for your support...'

Maridilegnis Carballo, wife of Pastor Lorenzo.

Iran: Pastor Nadarkhani released from prison

In May 2016, Pastor Nadarkhani and three other Christians were arrested when security agents raided Christian homes in Rasht, northern Iran. This was a private meeting between Christians, peacefully practising their faith. There was no reason or justification for Pastor Nadarkhani and other church members to be detained. In fact, the authorities failed to explain why Pastor Nadarkhani was being arrested at all.

They were later given ten-year sentences for ‘acting against national security’ by ‘promoting Zionist Christianity’. The pastor was imprisoned with a number of other Christians in Tehran’s notorious Evin prison – known for inhumane conditions and brutal treatment of prisoners.

Over the following years, the pastor would be released and re-arrested several times, for example when out on bail or awaiting appeal. The years of injustice and harassment he experienced are typical of Iran’s treatment of religious minorities – especially converts from Islam.

Long-awaited breakthrough

In 2021, there was a ray of hope. The UN Working Group on Arbitrary Detention ruled that Pastor Nadarkhani was indeed being held arbitrarily; in part because no legal justification was given at the time of arrest. They urged the Iranian government to release the pastor unconditionally.

CSW had been regularly raising his case with United Nations experts, and policymakers globally, throughout his imprisonment: this international recognition of his unjust treatment was especially encouraging.

In February 2023, Pastor Nadarkhani was released from prison as part of a national amnesty.

In numbers:

Over 1,300 people joined our campaign for Pastor Nadarkhani’s freedom since 2019.

40 press releases featured Pastor Nadarkhani between June 2011 and February 2023.

Countless prayers prayed since 2006.

‘[I am] very grateful for all those who prayed for me and remembered me while I was in prison.’

Pastor Nadarkhani, Iran

Empowering communities and individuals

CSW's advocacy in global political arenas amplifies the voices of civil society.

However, we believe that to bring lasting change we must empower networks of partners, individuals and communities to also become advocates for justice.

Across many of the countries on which we work, as well as assisting victims, we dedicate resources towards capacity building.

Religious leaders, activists, journalists, other human rights defenders and members of victim communities are trained in the rights to which they are entitled, and in freedom of religion or belief advocacy, , equipping and empowering them to be able to speak up for themselves more effectively and with greater impact.

This area of work continued throughout the reporting period, with our teams continuing to develop creative ways to provide vital training and capacity-building remotely and securely, as well as reintroducing in-person training.

Much of what we do in this regard cannot be shared publicly for the safety and security of our staff teams and those with whom we work.

Sudan: Equipping the next generation of activists

In 2022, we delivered capacity-building workshops to human rights defenders in sub-Saharan Africa. The workshops equipped the group to provide psychosocial support to the people whose rights they are defending.

Nour¹, a Sudanese final-year law student, was one of the participants. She also works as a paralegal at a pro bono legal aid clinic, where she assists minorities facing violations of freedom of religion or belief, particularly atheists. Nour told the group on the last day: 'I've made my mind up: I want to be a human rights lawyer. This is my path.'

'We are all victims of these violations'

The human rights defenders were asked by the CSW team to provide the same training to two people from their client base who had experienced freedom of religion or belief violations.

Nour approached a friend who belongs to the Orthodox Church, and her friend suggested speaking to a priest. The priest offered Nour a venue, and urged her to deliver the training to more than two people, saying, 'We are all victims of these violations.'

Nour went on to train 58 individuals. The diverse group included Christians and atheists, representing communities from various parts of the country.

As a young Muslim woman, Nour's ability to build trust with minority religious and belief communities is particularly notable. The fact that the Orthodox priest facilitated the training and that communities from across Sudan were represented, are also testament to this impressive emerging young leader.

¹ Name changed for security reasons

Financial Review

Overview

The total income for the 15 months to 31st March 2023 was £3.244million.

A simple annualisation to £2.595million was 20% higher than the (12months) 2021 income of £2.167million majorly attributable to 84% annualised increase in the institutional grants income. There were also remarkable increases in the donations from individuals and legacies.

The leadership designated £115k for international development (in further pursuit of our global regionalisation strategy).

Unrestricted donations to total income ratio was 74% (2021: 78%). This is consistent with previous years and the aforementioned increase in the institutional grants income.

Total expenditure for the 15months was £3.313million. Its annual equivalent of £2.65million was (expectedly) 14% higher than 2021 (£2.334million), majorly due to the higher level of institutional grants activities.

How we raised funds

CSW's vital advocacy work is made possible by the committed financial support we receive from individuals, churches, trusts and institutions. We are particularly grateful to those who continued to give during this financial year as the country emerged from the pandemic and so many households were impacted by the cost-of-living crisis. Despite the challenging context, people responded sacrificially and generously helping us to raise our highest annual income.

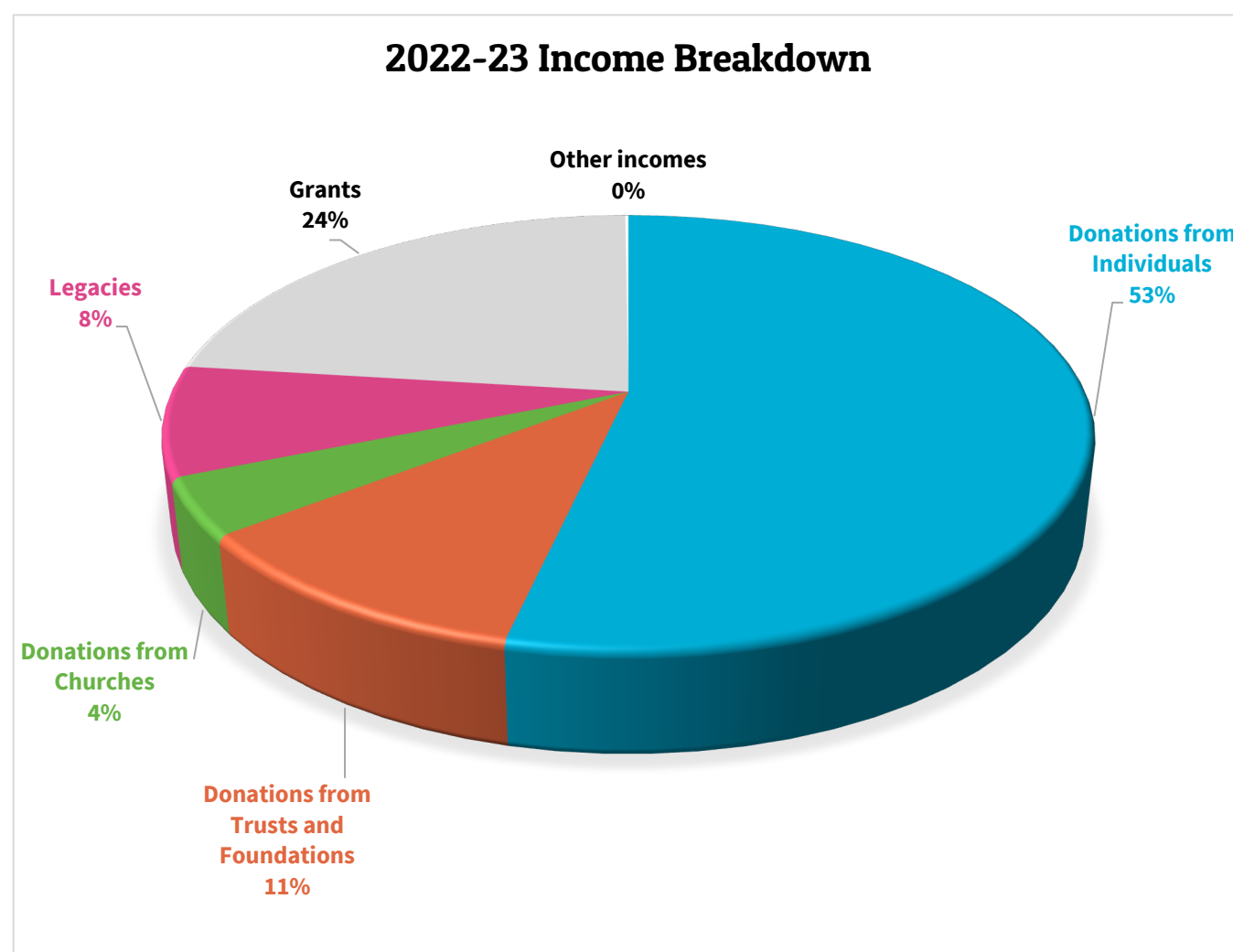
It's important to us that our supporters understand how we use their donations and that they feel appreciated for their giving. Our magazine, e-newsletters, thank you letters (unless a supporter opts out of these) and thank you phone calls and videos help us to communicate this. Supporters can always update their communication preferences - including opting out of receiving materials from CSW - at any time, and it's clear how they can do this. A short online survey helped us to get feedback from some individuals on their experiences supporting CSW.

This year, our fundraised income was donated as a result of a number of activities, including direct mail and online appeals, a matched giving campaign, speaking engagements at churches and bespoke funding proposals, some of which helped to fund specific work on Pakistan and enable human rights defenders to participate in the International Ministerial Conference on FoRB in July 2022. We continued to offer digital ways for people to donate, including through Facebook and Give as you Live and to encourage individuals to maximise their giving through gift aid and consider leaving a gift in their will to CSW.

We also received donations from successful grant applications, some of which helped to fund much-needed psychosocial support for survivors of FoRB violations and equip human rights defenders to provide this support to others. Trust income continued to grow helping to fund our general advocacy work as well as specific projects such as our ground-breaking research project on indigenous religious minority women in Mexico. Income also included funds raised part of the Bike Pilgrimage, a sponsored event led by the incredible Reverend Robert de Berry who, along with Paul and Karien Downes, Simon Beber and Roger Spinks and over 75 other cyclists, raised over £85,000 for the work of CSW and Release International.

We held training on the GDPR for all staff in February 2023 to ensure everyone is aware of our data protection obligations as an organisation. We are registered with the Fundraising Regulator and CSW is an organisational member of the Chartered Institute of Fundraising. All fundraising was undertaken by CSW employees with the exception of the use of a consultant who advised and supported our institutional grant fundraising. The consultant worked alongside, and under the direction of the staff team for one month.

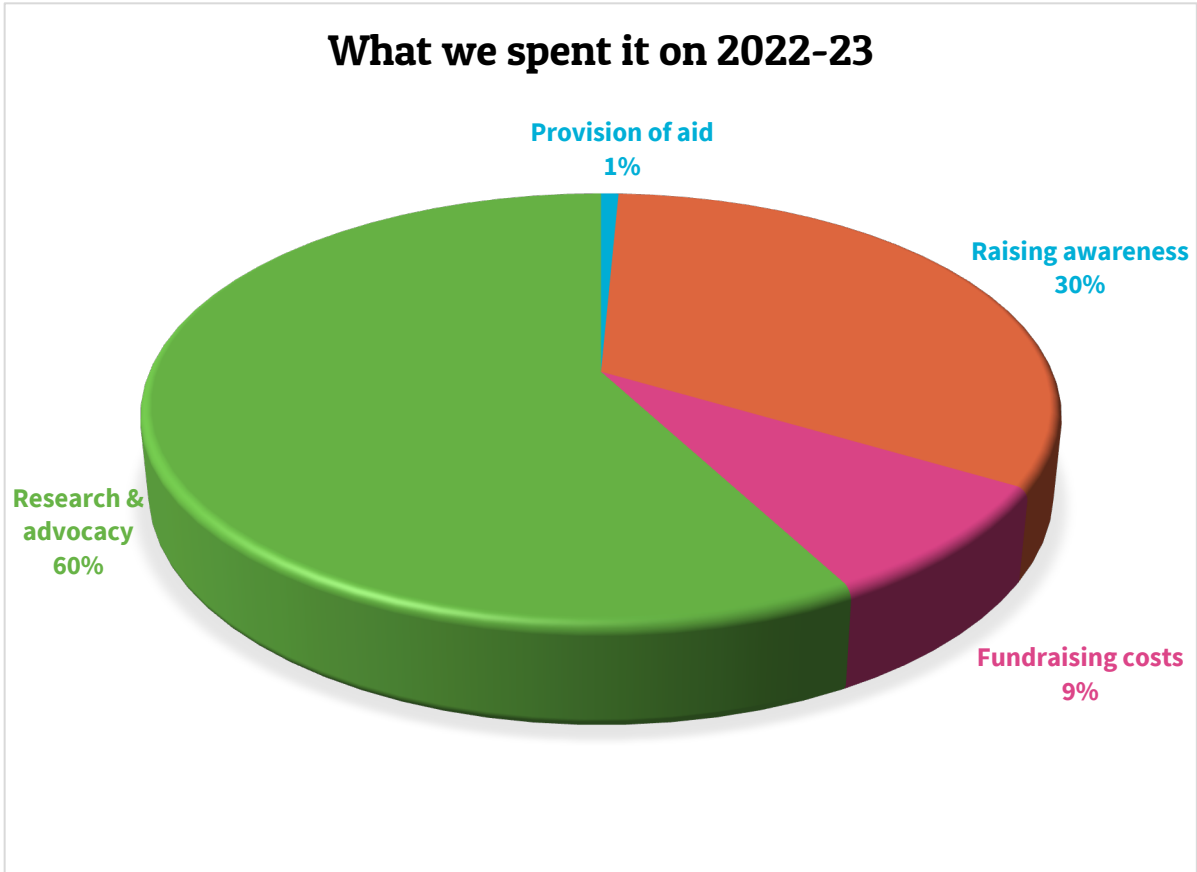
Our Fundraising team seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice and the guidance in the Chartered Institute of Fundraising's *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances*. We always seek to ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – no one opted out of our communications via this service this year. We received no complaints about our fundraising this year.



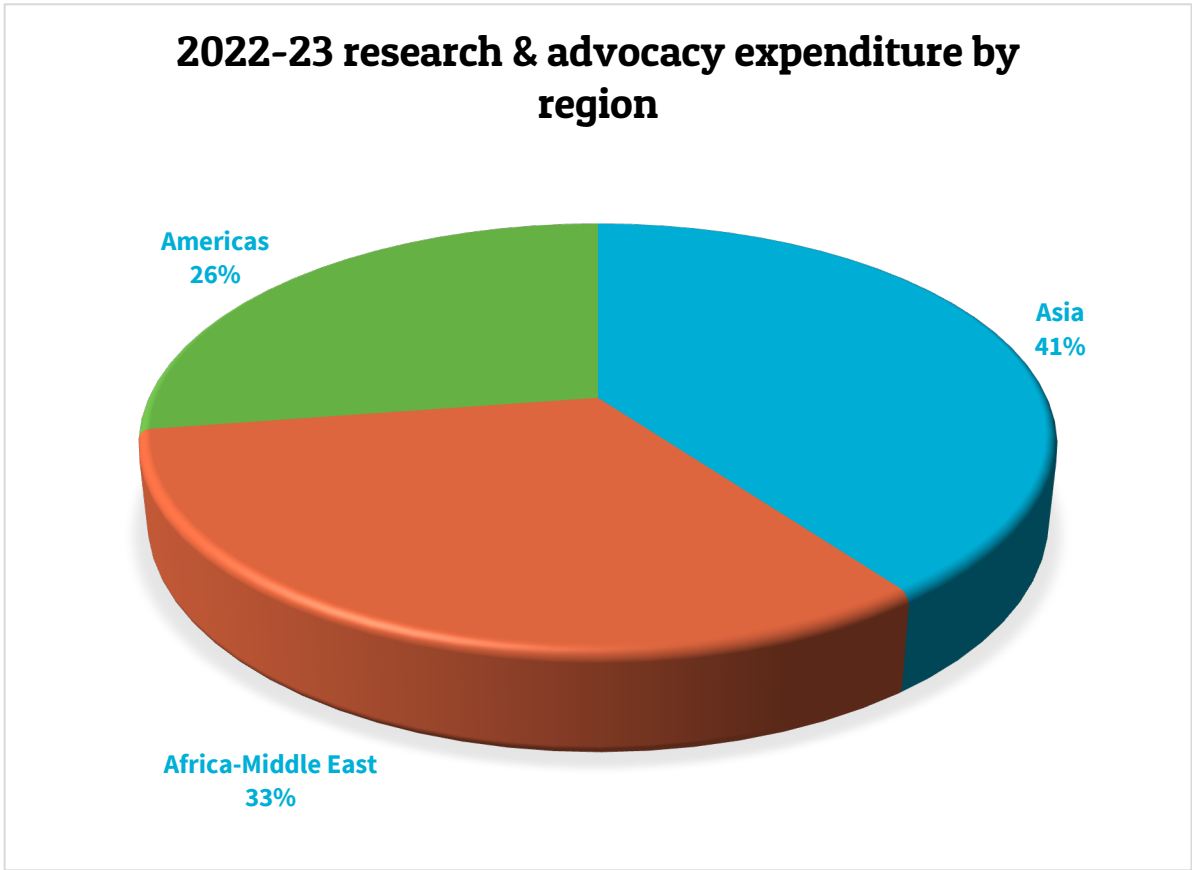
Comparative income breakdown for 2021: Donations from Individuals 67%; Grants 15%; Donations from Trusts and Foundations 10%; Donations from Churches 6%; Legacies 2%.

What we spent it on

The wholesome income of £3,244k and an additional £69k from our general reserves was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy £2,002k (60%); Raising Awareness £1,005k (30%); Provision of Aid £24k (1%) and Raising Funds £282k (9%). In comparison, the 2021 spendings were as follows: Research & Advocacy - £1,316k (56%); Raising Awareness £842k (36%); Provision of Aid £8k (0.3%) and Raising Funds £168k (7.7%).



The research & advocacy expenditure is split across our three regional teams in this order: Africa/Middle East £659k (33%), Americas £515k (26%), Asia £828k (41%). Comparative 2021 expenditures were: Africa/Middle East £383k (29%), Americas £439k (33%), Asia £494k (38%).



Reserves policy and position

The Trustees (at meetings of the executive committee) regularly review and update the reserves policy, following continual review of the reliability of our income streams, our commitment to future expenditures, and the risks we face as a fully non-trading charity.

Our current reserves policy is aimed at holding free reserves in range of £350,000 to £450,000.

The lower end of the range provides sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the current year. This is in consideration of the company's notice period to staff in case of winding up.

The upper end of the range covers up to 25% (three months' worth) of our committed 'core' expenditure for the current year on the basis of planned activity, plus £30k risk contingency for short term timing differences in working capital, such as for grant funding reimbursements. This comprises the following, with 25% of the current year's expenditure shown in brackets:

- staff salaries, NI and Pensions (£355K)
- office rent costs (£34K)
- contracted ancillary services (£28K)
- risk contingency for short-term deficits in a cash budget, e.g. money needed to be spent before a funding grant is received (£30K)

A second data point, which helps us to determine the upper end of the range of £450K, reflects a portion of our 'uncommitted income' in the year. This comprises the following: 25% (three months' worth) of one-off income. Our one-off income is made up of donations that are more irregular and amounts to £1.8m. 25% of this is £450K.

Investment policy

Under its Memorandum and Articles of Association, the charity (through its trustees) has the power to invest in such stocks, shares, investments, and property in the UK as deemed fit. The charity has made such investments to generate a return and has made no social investments.

The trustees, having regard to the company's liquidity requirements have operated a policy of investing surplus funds in appropriate interest-bearing deposits at the optimum market rate (preferably exceeding inflation, as measured by the retail prices index).

In the reporting period, the company held four deposit investments (all non-social) totalling £305k with four financial institutions.

Investment income of £3k (2021 - £1K) (all within the United Kingdom) was received in the period.

Funds in deficit

All funds positions are shown in Notes 16 and 17 to this report.

The Directors regularly review and approve transfers from general to restricted funds in deficit where the Directors are not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas. A total of £528k (2021 - £330k) was transferred into 24 (2021 - 11) such funds.

Financial Risk

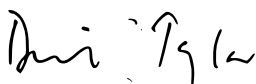
The trustees are satisfied that the level of free reserves (£463k) comfortably meets the expectations of the Reserves Policy (£380k to £480k).

Auditors

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect was approved at the Annual General Meeting on 6 July 2023.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' Report was approved by the Board of Trustees on 7 December 2023 and signed on their behalf by



David Taylor
Chair of Trustees
07 December 2023

Independent Auditor's Report to the Members of Christian Solidarity International

Opinion

We have audited the financial statements of Christian Solidarity International (the 'charitable company') for the fifteen-month period ended 31 March 2023 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Company and the sector in which it operates, and considered the risk of the Charitable Company not complying with the applicable laws and regulations including fraud in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Charities Act 2011 and SORP 2019, GDPR, employment law, safeguarding and health and safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management and officers of the Charitable Company and a review of the risk management processes and procedures in place. We reviewed procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission and a review of legal fees during the period.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustment for appropriateness.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is the risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involved intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson FCA (Senior Statutory Auditor)
for and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

24 Old Bond Street
London
W1S 4AP

Date: 11 December 2023

Statement of Financial Activities - Incorporating Income and Expenditure

Accounts for the 15 months ended 31 March 2023

		Unrestricted Funds		Restricted Funds	Total Funds – 15 months 2023	Total Funds 2021
	Note	General £'000	Designated £'000	£'000	£'000	£'000
Income						
Donations and legacies		2,271	115	82	2,468	1,843
Investments: UK bank interest		3	-	-	3	1
<i>Charitable activities</i>						
Grants		-	-	772	772	323
Other resources		1	-	-	1	-
Total income		2,275	115	854	3,244	2,167
Expenditure						
<i>Raising funds</i>	3	222	60	-	282	168
<i>Charitable activities</i>						
Provision of Aid	4	-	-	24	24	8
Raising Awareness	5	897	108	-	1,005	842
Research and Advocacy	6	742	-	1,260	2,002	1,316
Total expenditure		1,861	168	1,284	3,313	2,334
Net income/(expenditure) before (losses)/gains on investments		414	(53)	(430)	(69)	(167)
Net (losses)/gains on investments		-	-	-	-	(1)
Net income/(expenditure)		414	(53)	(430)	(69)	(168)
Transfers between funds		(528)	-	528	-	-
Net movement in funds		(114)	(53)	98	(69)	(168)
Funds brought forward at 1 January 2022		570	134	(4)	700	868
Funds carried forward at 31 March 2023		456	81	94	631	700

All the above results are derived from continuing activities.

CSW Annual Report and Accounts 2022-23

All the recognised gains and losses are included in the above Statement of Financial Activities.

Movements in funds are disclosed above and in Notes 16 and 17 to the financial statements.

Balance Sheet – As at 31 March 2023

	Note	2023 £'000	2021 £'000
Fixed assets			
Tangible	12	74	104
		74	104
Current assets			
Debtors	13	181	259
Short-term deposits		305	302
Cash at bank and in hand		369	327
		855	888
Creditors: amounts falling due within one year	14	(299)	(292)
Net current assets		557	596
Total assets less current liabilities		631	700
Creditors: amounts falling due after one year		-	-
Net assets		631	700
Funds			
Unrestricted funds			
<i>General funds</i>		456	570
<i>Designated funds</i>		81	134
Restricted			
<i>Research and advocacy funds</i>		94	(4)
		631	700

These accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006, relating to small companies and were approved by the Board and signed on their behalf by:



William Lowe
Trustee
07 December 2023

Statement of Cash Flows For the 15 months ended 31 March 2023

	Note	2023 £	2021 £
Cashflows from operating activities:			
Net cash generated by operating activities	(i)	58	(59)
Cash flows from investing activities			
Interest received		3	1
Payments to acquire tangible fixed assets		(16)	(19)
Proceeds on sale of tangible fixed assets		-	1
Proceeds on sale of fixed asset investments		-	192
Cash provide by/(used in) investing activities		<u>(13)</u>	<u>175</u>
Cash flows from financing activities			
Coronavirus Job Retention Scheme (CJRS) Loan		-	(50)
Cash (used in)/provided by financing activities		<u>-</u>	<u>(50)</u>
Net cash inflow		45	66
Cash and cash equivalents at 1 January 2022		629	563
Cash and cash equivalents at 31 March 2023		<u>674</u>	<u>629</u>
Reconciliation of net movement in funds to net cash flow from operating activities			
Net (expenditure)/income		(69)	(168)
Interest paid shown in financing activities		-	-
Interest received shown in investing activities		(3)	(1)
Depreciation		45	36
(Gain)/loss on disposal of tangible fixed assets		1	-
(Gain)/loss on disposal of investment assets		-	-
Unrealised (gain)/loss on revaluation of investment assets		-	-
Decrease/(Increase) in debtors		78	(111)
Increase in creditors		6	185
Net cash generated by operating activities		<u>58</u>	<u>(59)</u>
Analysis of changes in net debt			
		2023 £	2021 £
Cash and cash equivalents at 1 January 2022		629	563
Cashflows		45	66
Other non-cash changes		-	-
Cash and cash equivalents at 31 March 2023		<u>674</u>	<u>629</u>

The notes on pages 37 to 52 form part of these financial statements.

Notes to the Financial Statements for the 15 months ended 31 March 2023

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary accounts in these financial statements are rounded to the nearest thousand £.

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and 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.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Since the balance sheet date, the cost-of-living crisis and wider socio-political factors have had an adverse impact on incomes and consequently on free reserves. The Charity has responded by embarking on an organisational strategic review which is expected to last six to eight months. The Trustees are confident that the measures being undertaken are appropriate and sufficient to ensure the Charity's financial stability. The Trustees have considered the level of reserves alongside income trends, future plans for the Charity, the cash balances, and opportunities for future reductions in fixed costs, and are satisfied that the Charity can meet its commitments and liabilities as they fall due. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £13,770 (2021: £31,940).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or Trustees' estimate of market value less depreciation. Only tangible fixed assets over £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

- | | |
|--|-----------------------------------|
| ■ Office Furniture/Equipment/Computers | 33.3% |
| ■ Leasehold Improvements | Over the life/period of the lease |
| ■ Computer Software | 33.3% |

1.4 Investments

Investment assets are stated at market value at balance sheet date or the Trustees' best estimate of market value at that date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals in the year.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

1.5 Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

1.6 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 opening of the deposit.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Financial instruments

The charity only has financial assets and liabilities of the kind that qualify as basic financial instruments:

- Investments measured at their fair value as at the balance sheet date;
- Fixed assets are measured at amortised cost; and
- All other assets and liabilities are held at cost.

1.9 Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the Trustees' estimated market value at the time of receipt.

1.10 Expenditure and the basis of allocation of costs

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. The majority of costs are directly attributable to specific activities. Staff costs are allocated on the basis of time spent by staff on each activity. Office costs, including rent of premises, are charged directly to the activity when incurred.

1.11 Support and governance costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity. They include governance cost, Finance/IT and office costs, depreciation of assets, audit fees, financial charges and loss or gain on currency revaluation.

Support costs include irrecoverable VAT.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

Support costs are allocated to each of the charitable activities on the consistent basis of staff time spent in supporting each activity in the year.

In 2021 management reviewed the support costs allocation policy and revised allocation of staff costs to better reflect work on regional programmes.

1.12 Value Added Tax

Value Added Tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Fundraising costs

These comprise the salaries of UK staff directly involved in promoting the charity and expenditure incurred in inducing people and organisations to contribute financially to the charity's work. Also included are the costs of advertising and the staging of special fundraising events.

1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31 March 2023.

1.15 Grants Receivable Contracts

Grants are recognised as receivable restricted income on the date the contract agreement is signed where meeting the terms or conditions are within the charity's control and there is sufficient evidence that they have been or will be met.

Where grant contract agreements contain certain conditions that specify the services to be performed in receipt of a grant, income is recognised to the extent that the charity has provided the specified good or services.

Outgoings are reflected as 'Expenditure on Grants received' (Note 6).

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 18).

1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, audit fees and financial charges) and a fair apportionment of Salaries, Office & Travel costs. These have been allocated between fundraising costs and charitable activities according to staff time.

1.17 Fund accounting

Funds held by the charity are:

- Unrestricted general funds – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- Designated funds – These funds are set aside by the Trustees for specific projects.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

- Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

1.18 Foreign currency translation

Foreign currency transactions are translated into the company's records using the exchange rates prevailing on the dates the transactions occur; however, if the rates do not fluctuate significantly, an average rate for the period is used as an approximation. At the balance sheet date, all monetary assets and liabilities denominated in foreign currencies are translated using the rates of exchange ruling at that date. Exchange gains or losses arising are recognised as income or expenditure for the year.

1.19 Pensions

The charity contributes to employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

1.20 Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

1.21 Legacies

Legacies are recognised at the earlier of actual receipt or on receipt of final estate accounts which confirm the charity's entitlement to receive the legacy, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to Christian Solidarity International.

1.22 Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment, and IT equipment.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

2. Income

	Unrestricted Funds		Restricted Funds	Total Funds 15 months 2023
	General £'000	Designated £'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,641	-	68	1,709
Donations from Trusts and Foundations	227	115	14	356
Donations from Churches	137	-	-	137
Legacies	266	-	-	266
	2,271	115	82	2,468
Charitable activities				
Government grants	-	-	328	328
Other grants	-	-	444	444
	-	-	772	772

	Unrestricted Funds		Restricted Funds	Total Funds 2021
	General £'000	Designated £'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,310	-	143	1,453
Donations from Trusts and Foundations	101	115	6	222
Donations from Churches	118	-	-	118
Legacies	50	-	-	50
	1,579	115	149	1,843
Charitable activities				
Government grants	-	-	183	183
Other grants	-	-	140	140
	-	-	323	323

Government and other grants income relate to the conditions-fulfilled work on 12 grants (2021: 8) mainly on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in 3 (2021: 4) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from 2 (2021: 2) government agencies in 2 (2021: 2) countries.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

Investment and other incomes

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2023 £'000	Total Funds 2021 £'000
Investments					
Interest from UK banks	3	-	-	3	1
Other resources	1	-	-	1	-

3. Raising funds

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2023 £'000
Fundraising and sponsorship	18	60	-	78
Staff costs	135	-	-	135
Appeal costs (direct mail, trust applications, dinners)	28	-	-	28
	181	60	-	241
Support and governance costs (apportioned per note 7)	41	-	-	41
	222	60	-	282

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Fundraising and Sponsorship	6	13	-	19
Staff costs	97	-	-	97
Appeal costs (direct mail, trust applications, dinners)	19	-	-	19
	122	13	-	135
Support and governance costs (apportioned per note 7)	33	-	-	33
	155	13	-	168

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

4. Provision of aid

	2023 £'000	2021 £'000
Third Party Aids	19	2
Special (JR) Fund for the Persecuted	5	1
Internally/externally displaced Christians: <i>Other regions</i>	-	5
	<u>24</u>	<u>8</u>

5. Raising awareness

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2023 £'000
Staff costs	350	78	-	428
Office costs	54	-	-	54
Travel costs	-	26	-	26
Response magazine/website/leaflets	67	-	-	67
Campaigns, advertising and video/audio	31	4	-	35
	<u>502</u>	<u>108</u>	<u>-</u>	<u>610</u>
Support and governance costs (apportioned per note 7)	395	-	-	395
	<u>897</u>	<u>108</u>	<u>-</u>	<u>1,005</u>

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Staff costs	293	119	-	412
Office costs	27	-	-	27
Travel costs	-	7	-	7
Response magazine/website/leaflets	42	-	-	42
Campaigns, advertising and video/audio	14	15	-	29
	<u>376</u>	<u>141</u>	<u>-</u>	<u>517</u>
Support and governance costs (apportioned per note 7)	325	-	-	325
	<u>701</u>	<u>141</u>	<u>-</u>	<u>842</u>

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

6. Research and advocacy

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 15 months 2023 £'000
Staff costs	426	-	-	426
Public Affairs advocacy campaigns	14	-	-	14
Travel costs	3	-	-	3
Advocacy, fact-finding, and research	-	-	497	497
Expenditure on grants received	-	-	763	763
	443	-	1,260	1,703
Support and governance costs (apportioned per note 7)	299	-	-	299
	742		1,260	2,002

The Directors have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

All the 12 (2021: 8) projects fall under this category.

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Staff costs	267	-	-	267
Office costs	1	-	-	1
Public Affairs advocacy campaigns	7	-	-	7
Advocacy, fact-finding and research	-	-	458	458
Expenditure on grants received	-	-	321	321
	275	-	779	1,054
Support and Governance Costs (apportioned per note 7)	262	-	-	262
	537		779	1,316

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

7. Support costs

	Support costs	Governance costs	15 months
	£'000	£'000	2023 £'000
Finance/IT department costs	349	-	349
Depreciation of assets	45	-	45
(Gain)/Loss on sale of assets	1	-	1
Executive department costs	164	152	316
Board Members'/meeting expenses	-	3	3
Audit fee	-	23	23
Financial charges	-	18	18
Conferences and International Partners' Meetings	-	4	4
(Gain)/Loss on currency revaluation	-	(24)	(24)
	559	176	735

Fundraising and advertising	41
Raising awareness	395
Research and advocacy	299
	735

	Support costs	Governance costs	2021
	£'000	£'000	£'000
Finance/IT department costs	298	-	298
Depreciation of assets	36	-	36
(Gain)/Loss on sale of assets	-	-	-
Executive department costs	132	118	250
Board Members'/meeting expenses	-	1	1
Audit fee	-	10	10
Financial charges	-	15	15
Conferences and International Partners' Meetings	-	1	1
(Gain)/Loss on currency revaluation	-	9	9
	466	154	620

Fundraising and advertising	33
Raising awareness	325
Research and advocacy	262
	620

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

8. Net income/(expenditure) for the year is stated after charging/(crediting)

	2023	2021
	£'000	£'000
Depreciation	45	36
(Gain)/Loss on sale of assets	1	-
Trustees' Indemnity Insurance	2	2
Auditors' remuneration	17	12
Operating lease - Land & Building	83	67
Operating leases - Plant & Machinery	4	3
(Gain)/Loss on currency revaluation	(24)	9

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and all is applied for charitable purposes.

10. Analysis of staff costs

	2023	2021
	£'000	£'000
Salaries	1,789	1,384
Social security costs	138	103
Pension contributions	182	138
	2,109	1,625

The average number of employees during the period (year) was:

	2023	2021
Executive	3	3
People & Culture	1	1
Advocacy	20	20
Communications	13	13
Finance	4	4
	41	41

The actual number of paid staff working as at 31 March 2023 was 38 (2021: 45).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 in the 15 months' reporting was:

	2023	2021
Between £60,000 and £70,000	1	3
Between £70,001 and £80,000	1	-
Between £80,001 and £90,001	2	-

If annualised, only two (2) employees' benefits were between £60-70k and one (1) employee's benefits were between £70k-£80k.

Pensions contributions for higher paid employees totalled £45k (2021: £23k)

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

Pensions Costs

The charity operates a defined contribution pension plan for its employees.

Eligible staff members are auto enrolled into the group pension scheme into which all contributions due from the charity in the current and preceding years were duly settled.

Volunteers

Four (2021: one) unremunerated volunteers rendered about 136 (2021: 4) workdays in three (2021: one) departments of the company.

Key Management Personnel

The charity considers its key management personnel to be its trustees and the members of the Strategic Leadership Team (SLT).

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £608k (2021: £494k).

11. Related Party Transactions

The Trustees are not remunerated. £1k (2021: £0.6k) was reimbursed to five (2021: 3) directors for travel and expenses incurred for overseas mission trips, payment of aid, conference and exhibition costs, travel to Board meetings and speaking engagements, and supporting CSW International partners.

A total of unrestricted and unconditional donations of £92k (2021: £17k) was received from six (2021: seven) trustees in the year.

About £1k (2021: £1k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

There were no other related-party transactions in the year (and there were also no other related-party transactions in 2021).

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

12. Tangible fixed assets

	<i>Furniture and fittings</i> £'000	<i>Computer software</i> £'000	<i>Office equip/ computers</i> £'000	<i>Leasehold improvements</i> £'000	<i>Motor vehicles</i> £'000	<i>Total</i> £'000
Cost						
At 1st January 2022	18	2	99	159	-	278
Additions	-	-	16	-	-	16
Disposals	-	-	(32)	-	-	(32)
At 31st March 2023	18	2	83	159	-	262
Depreciation						
At 1st January 2022	17	1	66	90	-	174
Charge for year	1	1	26	17	-	45
Released on disposals	-	-	(31)	-	-	(31)
At 31st March 2023	18	2	61	107	-	188
Net book value						
At 31st March 2023	-	-	22	52	-	74
At 31st December 2021	1	1	33	69	-	104

13. Debtors

	2023 £'000	2021 £'000
Grants receivable	-	69
Other debtors	135	145
Prepayments	46	45
	<u>181</u>	<u>259</u>

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

14. Creditors**Amounts falling due within one year:**

	2023	2021
	£'000	£'000
Trade creditors	6	9
Other taxes and social security	22	28
Deferred grants income	237	203
Other creditors	3	4
Accruals and provisions	31	48
	<u>299</u>	<u>292</u>

b) Deferred income reconciliation

	2023	2021
	£'000	£'000
Balance brought forward	204	24
Amount recognised in the year	(146)	(24)
Amount deferred in the year	179	203
Balance carried forward	<u>237</u>	<u>203</u>

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

15. Net assets

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2023 Total £'000
Unrestricted funds - general	74	382	-	456
Unrestricted funds - designated for international development	-	81	-	81
Restricted funds	-	94	-	94
	<u>74</u>	<u>557</u>	<u>-</u>	<u>631</u>

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2021 Total £'000
Unrestricted funds - general	104	466	-	570
Unrestricted funds - designated for international development	-	134	-	134
Restricted funds	-	(4)	-	(4)
	<u>104</u>	<u>596</u>	<u>-</u>	<u>700</u>

16. Unrestricted funds

	Balance at 1.1.22 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.03.23 £'000
Designated for international development	134	115	(168)	-	81
General	570	2,275	(1,861)	(528)	456
	<u>704</u>	<u>2,390</u>	<u>(2,029)</u>	<u>(528)</u>	<u>537</u>

	Balance at 1.1.21 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.012.21 £'000
Revaluation reserve	72	-	(1)	(71)	-
Designated for international development	173	115	(154)	-	134
General	642	1,580	(1,393)	(259)	570
	<u>887</u>	<u>1,695</u>	<u>(1,548)</u>	<u>(330)</u>	<u>704</u>

The management designated two donations from two trusts of £115k in the year (2021: two donations from two trusts of £115k) for international development, in pursuit of our global regionalisation strategy.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

17. Restricted funds

	<i>Balance at 1.1.22 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.03.23 £'000</i>
Research and Advocacy					
Asia	17	40	(133)	122	46
Africa/Middle East	(28)	36	(268)	259	(1)
Latin America	(14)	6	(115)	121	(2)
Others	1	-	-	-	1
Grants	10	772	(763)	26	45
Special Funds	10	-	(5)	-	5
	(4)	854	(1,284)	528	94

'Grants' represents restricted activities on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in three (2021: four) regions in the world.

'Special Funds' represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to meet expenditures which exceeded restricted donations, where the directors were not confident that future receipts will cover these deficits.

	<i>Balance at 1.1.21 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.12.21 £'000</i>
Research and Advocacy					
Asia	8	70	(111)	50	17
Africa/Middle East	(27)	66	(217)	150	(28)
Latin America	(19)	12	(137)	130	(14)
Others	1	-	-	-	1
Grants	13	318	(321)	-	10
Special Funds	5	6	(1)	-	10
	(19)	472	(787)	330	(4)

18. Share Capital

The company is limited by guarantee and therefore has no share capital.

The company had 17 members at the end of the year (2021: 17).

Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

Notes to the Financial Statements for the 15 months ended 31 March 2023 (cont.)

19. Operating Leases

The total future minimum lease payments that are payable under non-cancellable operating leases are:

	2023	2021
	£'000	£'000
Land & Building:		
Within one year	67	67
After one year but within five years	183	266
 Plant & Machinery:		
Within one year	2	3
After one year but within five years	-	3
	<u>252</u>	<u>339</u>
 The operating lease charges for the year were:		
Land & Building	83	67
Plant & Machinery	4	3
	<u>87</u>	<u>70</u>

CSW everyone
free to believe

CSW is a human rights organisation for freedom of religion or belief.
As Christians we stand with everyone facing injustice because of
their religion or belief.

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🐦 @CSW_UK

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Accounts

CSW Annual Report and Accounts

For the year ended 31 December 2021

CSW everyone
free to believe



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Organisational Details

Directors

The Trustees of Christian Solidarity Worldwide (the operating name of Christian Solidarity International) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees).

David Taylor, Chair^{1 2 3}
Jenny Cornfield (appointed 25 March 2021)
Jael Dharamsingh
Franklin Evans^{1 2} (resigned 25 March 2021)
Simon George, Deputy Chair^{1 2 3}
Michael Gibbons, Deputy Chair^{1 2 3}
Michael Gowen (resigned 25 March 2021)
Nigel Grinyer¹
Christian Guy
Brian Heasley²
Hector Mackenzie
Ann Marie Agyeman²
Fady Nassar (appointed 8 September 2021)
Rev. Yunusa Nmadu
Bill Rockett¹

¹ Executive Committee
² Governance Committee
³ Remuneration Committee

Secretary Adesina Adesanya

Strategic Leadership Team

Scot Bower	CEO
Mervyn Thomas CMG	Founder President
Adesina Adesanya	Finance Director
Dr Khataza Gondwe	Joint Head of Advocacy
Anna-Lee Stangl	Joint Head of Advocacy
Audrey Skervin	Head of Fundraising
Emma Howlett	Head of Communications
Dave Mance	Head of Campaigns
Jane Bave	Head of People and Culture

Registered office

CSW, PO Box 99, New Malden, Surrey, KT3 3YF.

CSW is a registered charity (registration number 281836) and a company limited by guarantee (registration number 1536426, England and Wales).

Advisors

Registered Auditors: Price Bailey LLP Chartered Accountants, 3rd Floor, 24 Old Bond St, Mayfair, London, W1S 4AP

Bankers: National Westminster Bank plc, 10 South Street, Romford Town Centre Branch, Romford, Essex, RM1 1RD

Message from the Chair

As the world continued to grapple with the devastating impact of the COVID-19 pandemic, CSW's teams mobilised urgent advocacy interventions for the global challenges and crises which emerged.

I look back on 2021 and am incredibly proud of all that we have achieved: we have continued working tirelessly on issues and cases which often go unnoticed and are under-reported, while also mobilising our teams to respond quickly and effectively to emerging military coups and crackdowns in several countries.

I continue to be humbled by the generosity, commitment and passion of our staff, supporters, volunteers, and partners, without whom this work would not be possible.

I would also like to extend my thanks to my fellow Trustees for all they contributed to the life and work of CSW throughout 2021. I am grateful to them for the way they have continued to help navigate CSW through seasons of global uncertainty. I am particularly grateful to my colleagues on the Executive Committee who have used their skills and experience working with our Strategic Leadership Team to ensure we have firm financial foundations during uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

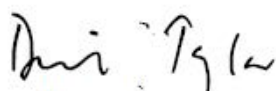
I express particular thanks to Franklin Evans and Michael Gowen, both of whom retired from the board in 2021. Franklin has been a CSW trustee for over 20 years, served as Chair of Trustees for 12 years, and has played an active and passionate role in the life of the organisation, bringing greatly valued perspectives and wisdom into our board discussions. Over the last five years, we have appreciated the unique perspectives and insights Mike has brought to Board discussions on key strategic issues. We remain thankful that they remain passionate supporters of CSW, and valued intercessors for many of the people for whom we advocate.

It was a joy to welcome new Trustees to the board during 2021: Jenny Cornfield joined as a trustee in March, bringing with her a wealth of experience in the NGO sector as a charity consultant. In September, we were delighted to welcome Fady Nassar to the board. Fady brings a unique understanding of the injustice faced by religious minorities in Egypt and the Middle East. We are grateful for the contributions they have already made to life and work of CSW.

Throughout 2021, we have continued to take vital steps to expand our international reach and build a global movement for justice, balancing the need to respond to emerging crises and crackdowns with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Southeast Asia, and Impulso18 in Mexico that we have been able to continue to do so.

We end the year grateful to God for His provision, faithfulness, and wisdom in everything we have done this year. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

CSW remains committed to addressing the desperate injustices unfolding in many of the countries on which we work, and we look forward to all that God will do through us to bring about justice and freedom this year.



David Taylor
Chair of Trustees

Message from the CEO

For many, 2021 was dominated by the continuing uncertainty caused by the COVID-19 pandemic as nations navigated their way through the many challenges it posed.

In many of the countries on which CSW works, the same was true. But at the same time, new urgent challenges needed to be addressed: military coups brought unrest in Myanmar/Burma and Sudan, peaceful calls for freedom and basic rights in Cuba were met with a harsh crackdown on citizens, atrocity crimes and grave human rights crises unfolded in Tigray, and Nigeria was a nation in crisis.

CSW's team moved quickly to implement advocacy interventions in the face of urgent global challenges, while maintaining unwavering and persistent advocacy for those whose stories did not feature in media headlines and whose plight often goes unnoticed.

Working with local partners, affiliate offices across the world, and by mobilising a global network of supporters, we have continued to raise our voices and work for justice and freedom. No matter how long it takes.

It is a privilege to lead such a gifted and talented team, and over the past year I have been in awe at the way our team has supported and advocated for individuals and communities in need.

I am sincerely grateful to my colleagues on the Strategic Leadership Team who for much of the year also operated as a crisis response team, acting with wisdom, compassion and integrity in our decision-making and were willing to drop everything and become hands-on with their teams whenever it was needed.

I would also like to thank our board of trustees for their support. They have willingly given their time and expertise across all our operations; their wisdom and input has been invaluable, and their support and encouragement have been deeply appreciated by our staff team.

As I look ahead, I look forward to expanding our reach internationally, listening to and being guided by our teams on the ground, and continuing to stand with all who need our help. We will continue to be a powerful ally for all who face injustice because of their religion or belief.

We will persistently stand up for justice, no matter how long it takes.



Scot Bower
CEO

About CSW

Although almost every country in the world is a signatory to international human rights legislation that includes the obligation to respect, protect and fulfil the right to freedom of religion or belief, the reality is that in many countries members of religious minority - and in some cases, religious majority - communities face discrimination, harassment, imprisonment, enforced disappearance, punishment, torture or even death because of their religion or belief.

CSW works to address the injustice faced by those around the world who are experiencing, mistreatment, marginalisation, discrimination, or persecution on account of their religion or belief.

Charitable objectives and activities

As set out in the charity's Memorandum and Articles of Association, CSW exists to redress injustice and stand in solidarity with those persecuted or discriminated against for their faith, and/or the promotion of the Christian religion, through research and advocacy, raising awareness and the provision of aid.

We address injustices arising from violations of the right to freedom of religion or belief by:

- In depth research, evidence gathering and documentation
- Providing our findings, analysis and recommendations to politicians, policy-makers and international institutions
- Promoting freedom of religion or belief for all
- Challenging and assisting policymakers to promote, protect and fulfil freedom of religion or belief for all
- Training and equipping networks of partners and members of victim communities, empowering them to become advocates for justice
- Seeking to shape the public, political and media agendas on freedom of religion or belief concerns around the world.
- Raising awareness among UK Christians, encouraging them to call for justice on behalf of those facing harassment, mistreatment, discrimination and persecution.
- Actively raising awareness and educating the public about these issues
- Mobilising prayer, campaigning and support for those facing injustice.

In assessing the public benefit of the activities undertaken, the Trustees confirm that we have complied with our duty under the Charities Act 2011, and have given due and proper regard to the guidance issued by the Charity Commission on the delivery of public benefit. Our charitable activities are strategically linked to our long-term vision, three-year strategy and annual operational planning to ensure that we continually deliver on our charitable objects and are as effective as possible in our mission.

Vision

Our vision is a world free from religious persecution, where everyone can practise a religion or belief of their choice.

Mission

CSW is a Christian human rights organisation advocating for freedom of religion or belief. As Christians, we stand with everyone facing injustice because of their religion or belief.

Focus

Our team of specialist advocates work on over 25 countries through regional advocacy teams, supported by Public Affairs, Campaigns, Communications, Fundraising and Finance teams to ensure that the right to freedom of religion or belief is upheld and protected. We seek to challenge and change the laws, behaviours and policies which facilitate the abuse of this fundamental right.

Governance, Structure & Management

Governing body and governance

CSW is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

The Directors of the company are also members of the board of Trustees, who are the governing body of the charity. The Board meets formally four times a year and administers the charity through an Executive Committee which meets four times a year. In addition, a Governance Committee and a Remuneration Committee meet annually. These committees are made up of members of the Board and operate under specific terms of reference from the Board.

Trustees are recruited based on the charity's need for particular skills and experience, and are appointed for an initial term of three years. CSW does not impose a maximum term limit which a trustee may serve. All Trustees who served during the year are shown on page two of this report.

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees, actively recruiting to areas which are identified as in need of strengthening. During 2021 two new Trustees were welcomed to the Board, who bring vast skills and experience and will enable CSW to grow the charity's reach and effectiveness. The Trustees look forward to further enhancing the skills base during the coming year.

The Board carries out a performance review of retiring Trustees who present themselves for re-election. All members are circulated with invitations to nominate Trustees prior to the Annual General Meeting, advising them of retiring Trustees and requesting nominations for the meeting.

A formal induction and orientation process is followed for new Trustees, who receive training to equip them for undertaking their role as Trustee. This includes acquainting them with legal and statutory obligations as well as best practice guidance, as well as information regarding the operational setup and performance of the organisation, strategic plans and meeting with key management personnel.

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 9 to the financial statements.

The key management personnel of the Charity are the Strategic Leadership Team (SLT) as listed on page two of this report, led by the CEO, this team is responsible for the running of the charity on a day-to-day basis. The remuneration of the CEO and Founder President is set by the Remuneration Committee, and the remuneration of the Strategic Leadership Team is set by the CEO.

The CSW global network

CSW interacts widely with other organisations who work in associated fields, this includes members of the UK Evangelical Alliance, as well as the international network, The Religious Liberty Partnership. Where appropriate CSW works collaboratively with other organisations to bring greater benefit to its beneficiaries.

The charity maintains close, but non-legally binding relationships with CSW entities in the United States and Nigeria through the CSW Global Network. During 2021 we continued with initiatives to strengthen and build these international partnerships. We have continued to build upon our strategy of to highlight the importance of building a global movement of campaigners and intercessors through authentic regional engagement, with a

view to further expanding the international presence of the organisation. As well as strengthening our relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico to better reach Spanish-speaking audiences. We have worked to build awareness of CSW's work and build up intercessors in Southeast Asia, collaborating with trusted contacts and in partnership with local organisations.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International 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 directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal Risks and Uncertainties

CSW operates a risk management process where the Trustees and SLT together identify and review the strategic and operational risks to the organisation. The Risk Register, which is reviewed by Trustees annually and monitored by the Executive Committee and the SLT, captures the probability of occurrence and the potential impact to the organisation, as well as actions taken to mitigate or eliminate the risk. The SLT are responsible for ensuring the Register is regularly updated and that action plans, protocols and standards are implemented.

The significant risk areas and steps taken to mitigate them:

- Financial (including financial controls and income generation) and sustainability of general giving.
 - Quarterly reviews of the fundraising strategy and performance across the income portfolio, and monthly reporting to the Executive Committee, enable the organisation to regularly review performance against fundraising targets. At the same time a robust budget management and quarterly review of expenditure enable the SLT to manage cashflow and financial performance.
- Reputational (including issues of compliance and good governance)
 - Regular monitoring and timely submission of all returns, including annual Fundraising levy, along with appropriate policy implementation and review ensure that CSW remains compliant in all relevant areas. The regular meetings of the Executive Committee and Governance Committee ensure oversight from Trustees.
- Operational (including personnel and health and safety)
 - Compliance with, and review of, relevant operational and staff policies mitigate operational risks.
- Technological (including systems integrity and vulnerability to attack)
 - Disaster recovery plan, including virtual servers and multi-backups, ensures business continuity. Cross-organisational security group meets regularly to identify and address risk areas, with the input of external experts, to ensure the organisation is not vulnerable to attack.
- Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)
 - Appropriate and adequate insurance, including kidnap and ransom insurance, is in place covering all travel on behalf of the organisation. Robust travel process, country risk monitoring, pre-travel assessments and consultations with in-country partners enable assignments to be planned accordingly.
- COVID-19 (including continued travel restrictions, health and wellbeing and the potential for related economic impact on supporters)
 - The SLT continue to monitor the impact of COVID-19 on organisational activity. Hybrid working practices, return to office policy compliance and regular monitoring is in place to continue to manage risk. Travel is undertaken in compliance with domestic and destination public health measures. Income is regularly monitored, alongside stringent expenditure restrictions, to mitigate economic risk relating to COVID-19.

The current strategic risks to the organisation, and steps taken to mitigate them:

- A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software as well as established processes mitigate both the possibility of an attack and its potential impact.
- Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.
- The adverse economic impact on UK supporters arising from the COVID-19 response and other factors such as the United Kingdom's exit from the European Union, and signs of a potential increase in the cost of living. Continued investment in fundraising and diversifying our income portfolio including from supporters outside the UK has been prioritised.

Our commitment to safeguarding

CSW is committed to maintaining the highest possible standards of integrity, accountability and openness as an organisation.

Our staff are obliged to conduct themselves in keeping with these high standards.

As Christians, we believe that every human has immeasurable value and deserves to be treated with dignity and respect.

CSW is committed to providing a safe environment which safeguards and protects anyone coming into contact with us, including all beneficiaries, staff, volunteers and supporters.

We want all beneficiaries, staff, volunteers and supporters to know and experience CSW as a safe and trusted organisation.

We want all organisations who work with us, or who provide funding or other support to us, to have confidence in CSW and recognise that we are a safe organisation. We will achieve this by having effective and rigorous safeguarding policies, practices and procedures and by following all relevant local, national and international guidance and regulation.

Our safeguarding policies and practices are reviewed every year to ensure that they remain relevant and effective.

All concerns raised or reported are shared with CSW at a senior executive level, investigated thoroughly, and action is taken in line with CSW's policies.

Environmental impacts

CSW recognises that we need to be good stewards of creation and that many of the communities we serve are already being affected negatively by climate change, the competition for resources and other environmental factors.

As a result, we have recently established a working group of staff and trustees to identify the charity's environmental impacts and find ways to reduce these. Work has begun to understand the full range of impacts (such as use of energy and consumables, transport etc) so that, over time, we can mitigate them.

Addressing urgent global challenges

As the world continued to grapple with the spread and impact of the COVID-19 pandemic, CSW's team mobilised quickly, formulating advocacy interventions to address emerging urgent challenges.

Myanmar: Campaigning in the aftermath of the coup

On 1 February, the Burma/Myanmar army seized power in a coup, declaring a year-long state of emergency and placing the country's leader, Aung San Suu Kyi, and other civilian leaders under house arrest. The coup brought to end a decade of civilian democratic rule which saw some limited positive political developments.

Since the coup we've witnessed the devastation that the military crackdown has wrought across the country. Anti-coup protests have regularly met with a violent response by the military and police. Military airstrikes have displaced more than 70,000 people.



Many innocent civilians have been injured, lost loved ones, or have lost everything they owned. A series of attacks on Christians and churches have killed scores of innocent civilians and injured many more.

In response to this crisis, our advocacy team mobilised urgent advocacy interventions calling for targeted sanctions and a global arms embargo. Our supporters echoed these calls in their campaigning.

Since the coup, CSW has:

- Submitted evidence to the UK Foreign Affairs Committee inquiry into the crisis in Myanmar.
- Made statements on the situation in Myanmar at the UN Human Rights Council.
- Signed an open letter from 137 organisations to the UN Security Council and individual UN Member States, calling for a coordinated global arms embargo on Myanmar in response to the military coup.
- Joined over 200 international and Myanmar-based human rights organisations in calling for a global arms embargo on the country.
- Led two campaigns through which over 2,180 emails were sent to the UK Foreign Secretary.

Myanmar: Campaign breakthroughs

- **The UK and US imposed sanctions** on Myanmar Economic Holdings Ltd (MEHL), owned by the military junta in Myanmar/Burma.
- **119 countries supported** a UN Resolution calling for the flow of arms to the military to be cut – a key ask of CSW's advocacy and campaigning.
- In June, the **United Nations General Assembly passed a resolution** calling on UN member states to prevent the flow arms into Myanmar.



From pandemic to protests: The struggle for freedom in Cuba

2021 was a significant year for Cuba. The handling of the COVID-19 pandemic, increased general repression and major shortages of food and other basic items, triggered a spontaneous wave of peaceful protests across the island in July. Cuba's citizens united with cries of 'homeland and life' and 'we are not afraid'.

The public calls for freedom rang through communities in an unprecedented way since the Cuban Revolution in 1959.

President Miguel Díaz-Canel went on television and gave an 'order to combat', commanding all 'revolutionaries' to go out to reclaim the streets. Police, state Security and paramilitary groups met the peaceful protestors with violence. Over 800 people were detained or forcibly disappeared in the aftermath.

Church leaders were among those targeted – some were detained or disappeared' by police and state Security, while were threatened and put under surveillance for calling for the release of fellow religious leaders. Meanwhile the families of those detained faced pressure from authorities: families were evicted from their homes and warned not to speak to human rights organisations like CSW, wives were fired from their jobs, children observed their birthdays without their parents.

CSW mobilised urgent advocacy interventions to advocate on behalf of those targeted and detained in the crackdown on the protestors.

We galvanised our network of supporters to campaign and pray for religious leaders, activists and journalists who were detained in the protests and to support their families.

'We started asking for international help and I want to thank you for all the support we received from you.'

Reverend Jatniel Pérez, President of the William Carey Bible Institute, Havana.

Gathering evidence. Exposing injustice.



Through in-depth research and advocacy, CSW compiles and analyses evidence of freedom of religion or belief violations, raises awareness, calls on nations where violations occur to uphold this right in accordance with international, national or constitutional obligations, and urges other members of the international community to hold them accountable. Our teams regularly visit the countries we work on to gather first-hand evidence of FoRB violations, which is also supplied by our offices in two regions.

Our research and analysis are accessed by the media, politicians, policy-makers and international institutions around the world.

Due to ongoing pandemic-related travel restrictions, we were unable to visit the countries on which we work in our usual manner. Instead, we have developed new and innovative methods of gathering evidence, and maintaining close relationships with partners across Africa, Asia, Latin America and the Middle East enabling us to continue exposing the injustices faced by many religious, belief and ethnic communities, and to disseminate this information, including by organising, chairing, co-hosting or contributing expert testimony to webinars on thematic or country FoRB - related issues.

Our blog 'FoRB in Full' has increased in popularity and is proving to be an effective means of highlighting and advancing FoRB and FoRB-related issues.

In addition to the regular briefings, reports and case summaries we would normally produce in a given year, we have also gathered evidence on emerging global challenges, from military coups to nationwide crackdowns on citizens.

2021: In numbers

37,402 blog views

25,491 blog visitors

Coverage in over **245 media outlets**, in **23 languages** and **41 countries**.

Equipping policymakers. Calling for change.

At the heart of everything CSW does is the pursuit of justice for victims of violations, and the protection of their fundamental rights. We seek to challenge and encourage a change in laws, behaviours and policies which lead to the abuse of the right to freedom of religion or belief. We work to hold governments accountable to their responsibility to respect, protect, and fulfil this right for all citizens.

For over 40 years CSW has raised awareness about freedom of religion or belief around the world and advocated for this right nationally and internationally, including with the governments of the UK and the US, with the European Union and at the United Nations. CSW is the only advocacy organisation with UN accreditation that focuses solely on freedom of religion or belief for all.

A vital aspect of our work is ensuring that policymakers around the world receive the necessary evidence, analysis, and recommendations to assist in holding nations to account for freedom of religion or belief violations. This work continued throughout the course of 2020, and our advocacy officers showed ingenuity and creativity in developing new ways of communicating with policymakers using digital techniques and tools. We have been able to provide policymakers with accurate information about the impact of the pandemic on particular communities and actionable recommendations to alleviate the suffering being experienced.

At the United Nations: Calling the world to action

In 2017 CSW became the first organisation with a sole focus on freedom of religion or belief for all to be granted official United Nations accreditation. In 2021, we submitted our quadrennial report to the UN, giving an overview of our work at the UN since gaining ECOSOC status.

Between April 2017 and October 2021, CSW representatives have actively participated in every session of the UN Human Rights Council (UNHRC) – even during the COVID-19 pandemic.

Since gaining UN accreditation, we have delivered 129 oral statements and submitted 22 written statements, organised 13 side events, and raised over 23 cases of concern with the UN Special Procedures, and in 2021 alone, we participated in three special sessions (emergency meetings) of the UNHRC.

In addition, CSW has made 20 submissions to the Universal Periodic Review (UPR) and engaged with seven treaty body reviews of states. Each of these figures represents an opportunity for people in power to hear the voices of victim-survivors and for CSW to raise critical concerns regarding the right to freedom of religion or belief.

Although we may not always see the long-term change we desire in every case or country, each interaction at the UN helps build momentum and is a vital step towards ensuring freedom of religion or belief for all.



2021 highlights

In response to military coups and human rights crises, we conducted advocacy and delivered oral statements during three Special Sessions of the UNHRC (on Myanmar, Sudan and Ethiopia).

Ahead of the Special Session on human rights in Sudan, where the UN adopted a resolution appointing a Designated Expert on Sudan, CSW held a closed briefing for states with members of Sudanese civil society. Within 36 hours we were able to bring together an impressive panel of Sudanese activists, lawyers and journalists to speak to state representatives to the UN in Geneva. Around 30 State representatives joined, with representation from each regional group.

Following advocacy by CSW, and the submission of case information on of Reverend Lorenzo Rosales Fajardo, who was violently arrested in the 11 July protests in Cuba, five United Nations (UN) Special Procedures signed a joint communication to the Cuban government requesting information about his detention and treatment.

The communication also raised concerns regarding alleged threats, torture and other mistreatment that the pastor has experienced at the hands of Cuban State Security and prison officials. It called on the Cuban government to provide information on why the pastor was arrested, the justification for the charges against him and why he was held in incommunicado detention. The Cuban government responded on 1 March with what Rev. Rosales Fajardo's wife called 'pages of lies', falsely claiming that he was responsible for acts of violence and that he has been treated well in prison. The response also revealed for the first time that the pastor was sentenced to eight years in prison following his trial in December. CSW will continue to raise this case, ensuring that Cuba will be held accountable for its actions at the highest levels.

2021 at the UN: In numbers

- **4 side events** at the HRC sessions
- **7 written statements** for HRC sessions
- Delivered **31 oral statements**
- Submitted information on **9 cases of concern**



'We were delighted to meet @csw_uk's United Nations Officer @_clairedenman Her work & that of CSW to advocate for #Uyghurs is inspiring & we are thankful for their partnership in ending #uyghurgenocide.'

CampaignforUyghurs

There are many more ways our accreditation has enabled us to advance our work, although not every achievement can be shared publicly.

Our team continues to make use of every opportunity to protect, promote and uphold the right to freedom of religion or belief on the international stage.

UK Government: Briefing the Prime Minister

Just before the COVID-19 pandemic hit the UK, we witnessed a rare moment during Prime Minister's Question Time, when David Linden MP secured a meeting with the Prime Minister to discuss freedom of religion or belief concerns in India earlier this year.

The escalating situation in India was of particular concern to Mr Linden, and we are grateful for his commitment not to allow fundamental freedoms and rights to be overlooked in 'our rush to do business'.

CSW's Founder President, Mervyn Thomas, was delighted to join Mr Linden at his meeting with the Prime Minister and Lord Ahmad of Wimbledon, Minister of State for South Asia.

Following this meeting, CSW was also asked to brief the India team at the Foreign Commonwealth and Development Office.



Mervyn Thomas, CSW Founder President, with Prime Minister Boris Johnson, Lord Ahmad and David Linden MP.

UK Government: Briefing Parliamentarians



Throughout 2021 CSW continued working closely with Fiona Bruce MP, UK Prime Minister's Special Envoy for Freedom of Religion or Belief, along with the All-Party Parliamentary Group for International Freedom of Religion or Belief (APPG-ForB).

We continued to brief and meet with MPs and Peers across the political spectrum - in person or virtually, as COVID restrictions allowed.

2021: In numbers

- Briefed Parliamentarians **for 9 debates**
- Submitted **evidence** to **3 Foreign Affairs Committee inquiries** (Myanmar, Nigeria, Indo-Pacific Tilt)
- **25 parliamentary questions** have been tabled by MPs on freedom of Religion or Belief concerns raised by CSW
- **94 MPs briefed** in advance of a parliamentary debate on Freedom of Religion or Belief

US Government: Advocating for Leah Sharibu and communities at risk in Nigeria

In October 2021, CSW-USA CEO, Kori Porter, and CSW's Head of Advocacy, Anna-Lee Stangl, took our Sing for Freedom campaign to the US State Department, urging the US Government to take every available action to secure the release of Christian schoolgirl Leah Sharibu, who was abducted from her school in northeast Nigeria four years ago, and is still being held in captivity for refusing to renounce her faith.



In a TV interview in January 2022, Nigeria's Chief of Defence Staff gave assurances that efforts were underway to secure the release of Leah Sharibu and others held captive by groups that have all been designated as terrorists.

While we welcome General Irabor's assurance that efforts are underway to rescue Leah Sharibu and other captives, action is long overdue. We urge the Nigerian government to spare no effort in following through on these commitments.

In November, CSW's Founder President Mervyn Thomas, and CSW-USA CEO Kori Porter, met with officials at the US Commission on International Religious Freedom and the State Department, including new Ambassador at Large, Rashad Hussain, to raise deep concerns about the decision to remove Nigeria from its Countries of Particular Concern (CPC) and Special Watch lists, at a time when the Nigerian authorities were still failing to protect vulnerable communities and restricting the ability of journalists, activists and even victims to draw attention to their plight.



'This decision is very disappointing; it will give perpetrators the green light to continue violating our rights.'

Campaigning for Freedom. Changing Lives.

Nigeria: Campaigning for Professor Tarfa

On Christmas Day 2019, Professor Tarfa was detained and informed days later he would be charged with illegally operating the Du Merci orphanages in Kano and Kaduna States, Nigeria, which he founded with his wife.

Professor Tarfa was eventually charged with abducting children from their legal guardians and confining them in an unregistered orphanage. He was subsequently remanded in custody on bail terms that appeared deliberately excessive, facing repeated delays and cancellations of bail review hearings. Meanwhile, 27 children were seized from the Du Merci orphanages and placed in a government-run home, where reports soon emerged of their maltreatment.

Our advocacy team lobbied key policymakers and UN Special Procedures for interventions on his behalf.

We also rallied 2,429 supporters across the world to email the Nigerian High Commissioner, urging the Nigerian government to ensure Professor Tarfa's release.

Professor Tarfa's case was raised by MPs in parliamentary questions and debates, several members of the UK FoRB Forum called for official interventions on behalf of the professor and Du Merci children in a letter to the UK Foreign Commonwealth & Development Office, and a House of Lords Peer wrote directly to the Police Commissioner and the Attorney General of Kano State, as well as the Nigerian High Commission in the UK.

As a result, The British High Commission in Abuja raised Professor Tarfa's case with the National Human Rights Commission of Nigeria and the Kano State authorities.

The UK Prime Minister's Special Envoy for freedom of religion or belief also raised the case at a senior level within Nigeria's Federal Government. Then, after almost a year in detention, Professor Tarfa was released on revised bail on 10 December 2020. On 24 June 2021, a court in Kano acquitted Professor Tarfa of abducting children from their legal guardians and confining them in an unregistered orphanage. He faced one remaining charge of forgery.

However, in March, Professor Tarfa was convicted of forging a certificate of registration from the Kano state Ministry of Women's Affairs and Social Development, even though the Ministry itself did not dispute the authenticity of the certificate, or of the signature on it. He was sentenced to two years in prison, and a fine that will become an additional year if it is not paid. **We will continue to advocate and campaign for Professor Tarfa, and believe that justice will be done when this case is appealed at a federal high court.**



Professor Tarfa, Co-Founder of Du Merci Orphanages

**'Thanks for the wonderful work
you and all the team in CSW
have done and are still doing.
You have no idea of the
inestimable impact that you
have made...'**

Du Merci board member

Cuba: #Free Pastor Lorenzo

Over 4,000 supporters campaigned tirelessly in 2021, demanding the release of Reverend Lorenzo Rosales Fajardo, who was violently arrested in the 11 July protests in Cuba.

At the time of writing, Pastor Lorenzo is being held in a maximum-security prison, where he has been beaten and assaulted. On 20 and 21 December, Pastor Lorenzo was put on trial, along with other was put on trial, along with other protesters. He was sentenced to seven years in prison.

His wife, Maridilegnis described the trial as, ‘two days in which the truth did not prevail’. He is being targeted because he’s a church leader, and this case is part of a long-standing campaign targeting him that goes back to 2009, when his home, which was also where his church met, was confiscated.



The impact of our advocacy and campaigning

Although Pastor Lorenzo is still detained, the conditions in which he is being held have improved – in large part thanks to international advocacy, campaigning and, above all, prayer.

He is now permitted weekly visits or phone calls with his family, compared to only being allowed a handful of three-minute calls between August and October and being held completely incommunicado in July.

While we haven’t seen the victory of his unconditional release yet, we give thanks for the impact our advocacy, awareness-raising and campaigning have had:

- Five United Nations (UN) Special Procedures have signed a joint communication to the Cuban government requesting information about the treatment and detention of Pastor Lorenzo.
- High-level officials in several embassies in Havana are now in direct contact with Pastor Lorenzo’s family so they can monitor the situation directly.
- Senior US State Department officials have raised his case, including on social media.
- **Over 13 media outlets** have carried Pastor Lorenzo’s story using our case materials.
- **Over 4,000 people have signed the petition** calling for his release, and the international attention on his planned trial caused the Cuban government to suspend his trial.

‘I pray to God for each one of the people who fights tirelessly for the victims’ rights and freedom, you are true heroes. I give thanks to every member of the CSW team for your support...’

Maridilegnis Carballo, wife of Pastor Lorenzo.

Pakistan: Death sentence overturned

On 3 June, a Christian couple sentenced to death for blasphemy, Shagufta Kausar and Shafqat Emmanuel were acquitted of all charges by the Lahore High Court after being in prison for almost eight years.

In 2014, Shafqat Emmanuel and Shagufta Kausar were wrongly convicted under Pakistan's notorious blasphemy laws for allegedly sending text messages which disrespected Islam's Prophet Mohammad. The couple are illiterate and unable to text in English; they have always maintained their innocence.

Throughout their ordeal CSW has worked with local partners, undertaking private advocacy for their release. We are grateful for CSW's supporters around the world who prayed and advocated for their freedom.

The impact of international pressure

CSW has consistently advocated for the reform and, ultimately, the repeal of Pakistan's notorious blasphemy laws for over 15 years. Echoing the voices of religious minorities in Pakistan, and working with human rights activists and local partners, we continually raise concerns about the misuse of the blasphemy laws in every advocacy arena.

In April 2021, the European Parliament adopted a resolution calling for a repeal of Pakistan's blasphemy laws, and highlighting other violations, such as forced conversions, harassment of journalists, artists and hate speech and violence against marginalised sections of society.

The resolution demanded a review of the GSP+ status awarded to Pakistan and its possible revocation if Pakistan does not comply with the 27 conventions on human rights, labour standards, environmental protection, and good governance.

A lawyer representing Shafqat Emmanuel and Shagufta Kausar says international pressure, particularly the EU resolution, played a 'vital role' in their sentence being overturned.

Iran: Church leaders released from prison

Supreme Court orders the review of sentences of imprisoned Christians

In November 2021, the Supreme Court ordered a review of the five-year sentences that were previously handed down to Pastor Matthias Haghnejad and eight other Christian converts from the Church of Iran.

The Supreme Court judges stated that they did not consider proselytising and establishing house churches to be illegal activities. The converts had been convicted of 'endangering state security' and 'promoting Zionism', but it appears the real reason for their imprisonment was their conversion to Christianity.

The nine Christians were released between 30 December 2021 and 1 January 2022 pending a review of their five-year sentences.

In February 2022, all nine were acquitted.

However, Pastor Haghnejad was re-arrested on 15 January on charges of "acting against the security of the country by forming a group and propagating Christianity outside the church and in the house church, and

giving information to the enemies of Islam”, which were initially levelled against him in 2014. He faces six years in prison if convicted.

CSW regularly raised these and other cases, including during our advocacy at the UN Human Rights Council.

We will continue to advocate for Pastor Haghnejad and call for his full acquittal and immediate and unconditional release, as well as that of all others detained on account of their religion or belief.



Iran: Breakthrough with UN ruling over Pastor Nadarkhani

The UN Working Group on Arbitrary Detention is asking the Iranian Government for the urgent release of Pastor Yousef Nadarkhani, who was sentenced to ten years in prison for ‘acting against national security’ by promoting Zionist Christianity, and who it describes as ‘a target of religious discrimination’.

The pastor was arrested with four other Christians in 2016 during raids on homes in Rasht. Although they were released on bail pending their appeal, they were re-arrested in 2018. After appealing, Pastor Nadarkhani’s term was reduced to six years.

CSW has regularly raised Pastor Nadarkhani’s case with UN experts, and we continue to campaign for his release and for all charges against him to be dropped.

‘...we are grateful to CSW, Freedom Now and all those working on Pastor Nadarkhani’s case for so long.’

Iranian church leader

Empowering communities and individuals

CSW's advocacy in global political arenas amplifies the voices of civil society.

However, we believe that to bring lasting change we must empower networks of partners, individuals and communities to also become advocates for justice.

Across many of the countries on which we work, as well as assisting victims, we dedicate resources towards capacity building.

Religious leaders, activists, journalists, other human rights defenders and members of victim communities are trained in the rights to which they are entitled, and in freedom of religion or belief advocacy, amongst other subjects, equipping and empowering them to be able to speak up for themselves more effectively and with greater impact.

This area of work continued throughout 2021 despite limitations imposed by the pandemic, with our teams continuing to develop creative ways to provide vital training and capacity-building remotely and securely.

Much of what we do in this regard cannot be shared publicly for the safety and security of our staff teams and those with whom we work.

Pakistan: Equipping activists to raise awareness about forced conversion

In October 2021, we began a four-month project with local partner the Cecil & Iris Chaudhry Foundation (CICF), to train senior activists in raising awareness among the Christian and Hindu communities on the existing laws and safeguards for women and girls with respect to the issues of abductions, forced conversions and forced marriages.

This project also has a creative component, including a song which was specifically produced on this issue, sung by a female activist from Pakistan, in an attempt to create wider awareness through social media.

More powerful together

Sending encouragement around the world

Our Connect & Encourage publication continued to be used regularly by over 2,000 people to send cards and letters of encouragement to those facing injustice because of their beliefs around the world.

Throughout 2021, we heard repeatedly that these acts of encouragement alleviated the feelings of isolation felt by those who were enduring unjust situations, while also serving the valuable purpose of demonstrating that their cases and situations were being monitored internationally.

Cuba: Encouraging detained church leaders

Pastors Yéremi Blanco Ramírez and Yarian Sierra Madrigal were two of the church leaders CSW raised awareness and support for in the aftermath of the protests. The two men were at the protests in Matanzas, when eyewitnesses reported police set dogs on Pastor Yarian, as he was filming violence being used against protestors. He was then violently detained, along with Pastor Yéremi.

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The two men were detained incommunicado for two weeks, before being released into house arrest. Both have been fined for taking part in the protests and have been warned that they will be imprisoned if they are involved in any future protests.

CSW mobilised supporters to pray for Pastors Yéremi and Yarian, and their families, and to send them cards and letters of encouragement.



Today I received all these postcards that some brothers and sisters in the UK sent to cheer us up and let us know they are praying for us and our families. ...God has wanted you to make our adversity a spring of joy.'

A global movement of prayer and campaigning

2021 saw us come together to pray, campaign, and show solidarity in new, creative ways. Our team used digital opportunities, through online events and social media, to mobilise a global movement of supporters committed to the pursuit of justice and freedom. in a very tangible way.



2021 highlights...

- On 14 May, to mark the 18th birthday of Leah Sharibu, we held Heroes of Faith, a series of five online prayer events on five continents across 24 hours. Nigerian gospel star Panam Percy Paul wrote a song for this initiative and was joined by Sinach (writer of 'Way Maker'), Muiyiwa, Lou Fellingham, and many worship leaders from around the world.
- In October we launched Sing for Freedom, a campaign to draw the next generation of activists into our work through the power of song. Artists sang or lip-synced to raise awareness of the worsening crisis of mass abductions from schools in Nigeria. The campaign, initiated and led by CSW-USA, culminated with events in Nigeria, the UK, US and Mexico.
- On 7 November we joined with Evangelical Alliance, Open Doors and Release International to host IDOP Online, where hundreds joined in prayer for Christians in Afghanistan, Nigeria, Eritrea and India.

2021: In numbers:

Over 15,000 supporters joined to pray for 24 hours across five continents for 'Heroes of Faith'.

Over 11,000 campaign actions were taken in 2021 on campaigns calling for justice in Cuba, Myanmar, Nigeria and China.

Financial Review

Overview

The 2021 income was £2.167 million. This was 5% lower than the 2020 income of £2.271 million, majorly attributable to a 46% reduction in legacies, but favourably absorbed by a 64% increase in the institutional grants income.

In further pursuit of our strategy, the leadership has (for the third consecutive year) designated £100k for international development.

- Unrestricted donations to total income ratio was 78% (2020: 87%). This is consistent with the aforementioned increase in the institutional grants income.
- Expenditure at £2.334million was 14% higher than 2020 (£2.04million), majorly due to the higher level of institutional grants activities.

How we raised funds

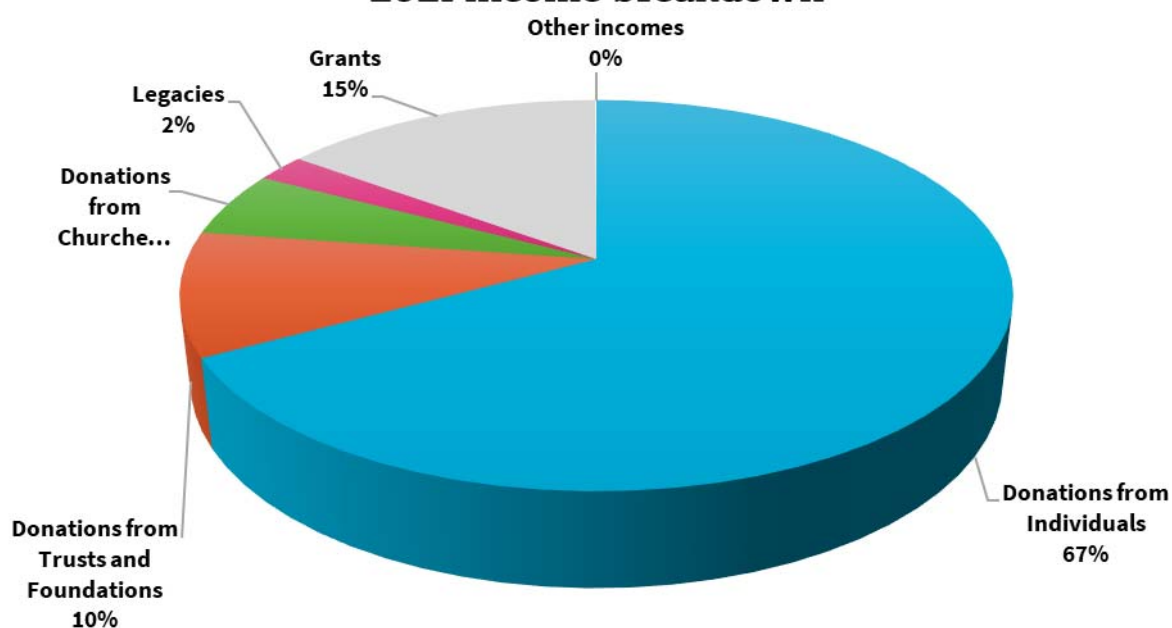
CSW is deeply grateful for the donations it receives from individuals and organisations – we couldn't advocate for marginalised faith groups without these gifts and grants. Many of the communities we work with became even more vulnerable during the COVID-19 crisis and continue to feel the impact of this. The financial support we received from individuals and organisation - who continued to give faithfully and sacrificially in a year of uncertainty – enabled us to support these groups.

We are committed to keeping supporters informed about our work, so they understand how their donations are being used to further freedom of religion or belief around the world. This includes regular communications such as our magazine, e-newsletters and events. We aim to acknowledge all gifts (unless the supporter prefers otherwise) within a timely manner. Supporters also have a choice about which communications they receive from us and how frequently, and they can opt out of receiving these at any time.

This year, our fundraising activities included direct mail and online appeals, a matched giving campaign, church fundraising and applications to trusts and institutions. We regularly incorporated giving opportunities at our virtual events and continued to offer digital ways for people to donate, including through platforms such as Facebook, Amazon Smile and Give as you Live. We also encouraged supporters to explore other ways to support CSW in giving, including through leaving a legacy to further our work, making an in-memoriam gift or gift-aiding their donation.

We are registered with the Fundraising Regulator and CSW is an organisational member of the Chartered Institute of Fundraising. All our fundraising was undertaken by CSW staff - no commercial fundraisers were used. Our staff seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice. Our fundraising staff adhere to the guidance in the Chartered Institute of Fundraising's *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances* and always ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – 0 people (2020: 0 people) opted out of our communications via this service this year. We received no complaints about our fundraising this year (2020: no complaints).

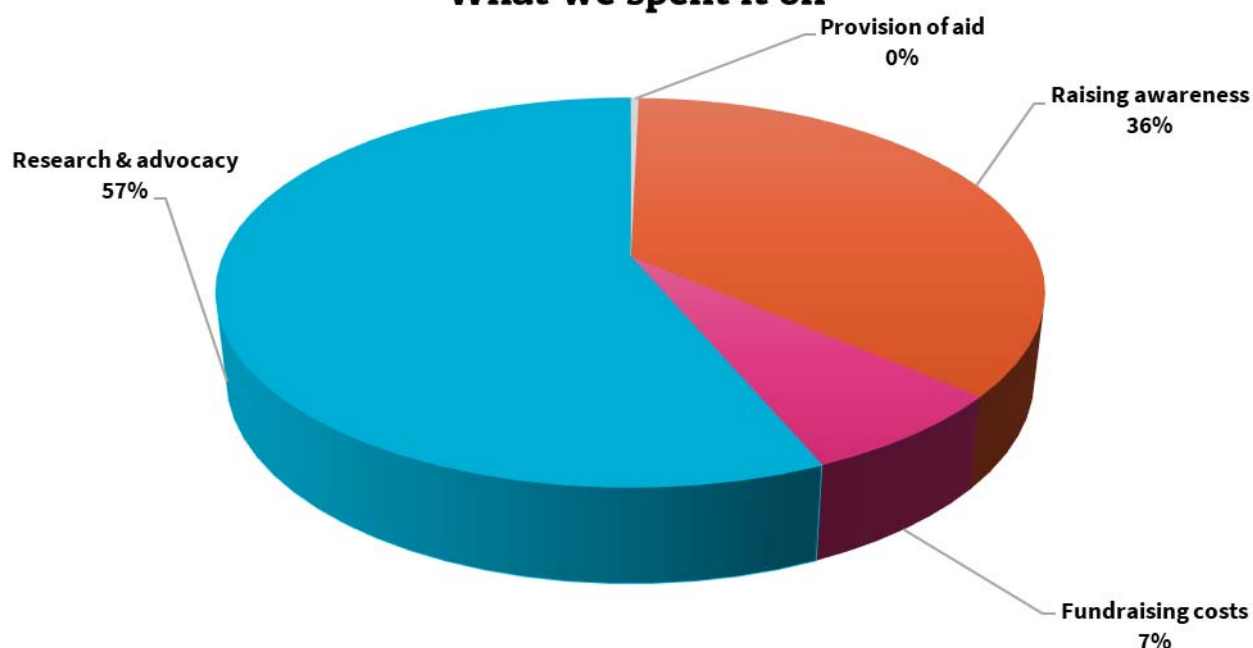
2021 Income breakdown



What we spent it on

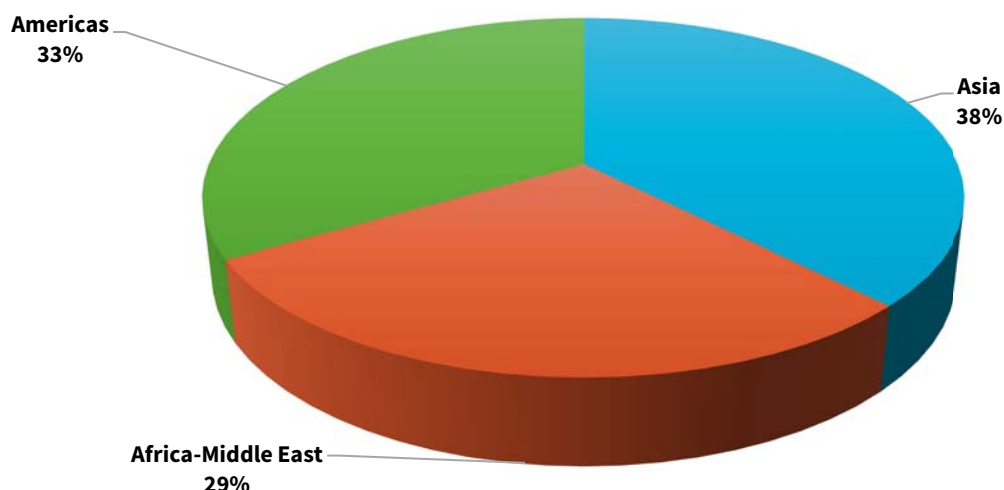
The entire income of £2.167million and additional £167k from our general reserves was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy - £1,316k (56%); Raising Awareness £842k (36%); Provision of Aid £8k (0.3%) and Raising Funds £168k (7.7%). In comparison, the 2020 spendings are as follows: Research & Advocacy - £1,128k (55%), Raising Awareness - £738k (36%), Provision of Aid - £24k (1%) and Raising Funds £150k (8%).

What we spent it on



The research & advocacy expenditure is split across our three regional teams in this order: Africa/Middle East £383k (29%), Americas £439k (33%), Asia £494k (38%). Comparative 2020 expenditures are: Africa/Middle East £314k (28%), Americas £375k (33%) and Asia £439k (39%).

2021 Research & Advocacy expenditure by region



Reserves policy and position

The Trustees (at the executive committee meetings) regularly review and update the reserves policy, following continual review of the reliability of our income streams, our commitment to future expenditures, and the risks we face as a fully non-trading charity.

Our current reserves policy is aimed at holding a free reserves in range of £350,000 to £450,000.

The lower end of the range provides sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the current year (c.£350K). This is in consideration of the company's notice period to staff in case of winding up.

The upper end of the range covers up to 25% (three months' worth) of our committed 'core' expenditure for the current year on the basis of planned activity, plus £30k risk contingency for short term timing differences in working capital, such as for grant funding reimbursements. This comprises the following, with 25% of the current year's expenditure shown in brackets:

- staff salaries, NI and Pensions (£355K)
- office rent costs (£34K)
- contracted ancillary services (£28K)
- risk contingency for short-term deficits in a cash budget, e.g. money needed to be spent before a funding grant is received (say £30K)

A second data point, which helps us to determine the upper end of the range of £450K, reflects a portion of our 'uncommitted income' in the year. This comprises the following:

- 25% (three months' worth) of one-off income. Our one-off income is made up of donations that are more irregular and amounts to £1.8m. 25% of this is £450K

Our actual free reserves at the end of the year (General Funds reduced by Tangible assets and Investments) was £466k. This was higher than the 2020 comparative figure of £400k.

Investment policy

Under its Memorandum and Articles of Association, the charity (through its trustees) has the power to invest in such stocks, shares, investments, and property in the UK as deemed fit. The charity has made such investments to generate a return and has made no social investments.

The trustees, having regard to the company's liquidity requirements have operated a policy of investing surplus funds (through professional advisers) in appropriate interest bearing deposits at the optimum market rate (preferably exceeding inflation, as measured by the retail prices index).

The Directors invest funds held in reserves in accordance with the Reserves Policy (above) in appropriate interest-bearing deposits at a target rate exceeding inflation (as measured by the retail prices index).

In the year, additional investment of £225k was made in three equal Notice Deposits with three United Kingdom financial institutions, bringing the total investment (all non-social) to £302k with four institutions.

Investment income of £1k (all within the United Kingdom) was received in the year.

Funds in deficit

All funds positions are shown in Notes 17 and 18 to this report.

The Directors regularly review and approve transfers from general to restricted funds in deficit where the Directors are not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas. A total of £330k (2020 - £153k) was transferred into eleven (2020 – eight) such funds.

Financial Risk

Trustees are satisfied that the level of free reserves (£466k) conveniently meet the expectations of the Reserves Policy (£350k to £450k).

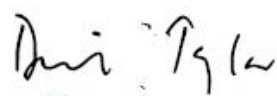
Auditors

The trustees in the board meeting of 5th December 2019 approved the appointment of Price Bailey LLP as our auditors.

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' Report was approved by the Board of Trustees on 12 July 2022 and signed on their behalf by



David Taylor

Independent Auditor's Report to the Members of Christian Solidarity International

Opinion

We have audited the financial statements of Christian Solidarity International (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Charitable Company Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Company and the sector in which it operates, and considered the risk of the Charitable Company not complying with the applicable laws and regulations including fraud in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Charities Act 2011 and SORP 2019, GDPR, employment law, safeguarding and health and safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management and officers of the Charitable Company and a review of the risk management processes and procedures in place. We reviewed procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission and a review of legal fees during the period.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustment for appropriateness.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is the risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involved intentional concealment, forgery, collusion, omission or misrepresentation.

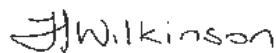
A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson FCA (Senior Statutory Auditor)
for and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

24 Old Bond Street
London
W1S 4AP

Date: **13 July 2022**

Statement of Financial Activities - Incorporating Income and Expenditure

Accounts for the year ended 31 December 2021

		Unrestricted Funds		Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	General £'000	Designated £'000	£'000	£'000	£'000
Income						
Donations and legacies		1,579	115	149	1,843	2,027
Investments: UK bank interest		1	-	-	1	1
<i>Charitable activities</i>						
Grants		-	-	323	323	197
Other resources		-	-	-	-	46
Total income		1,580	115	472	2,167	2,271
Expenditure						
Raising funds	3	155	13	-	168	150
<i>Charitable activities</i>						
Provision of Aid	4	-	-	8	8	24
Raising Awareness	5	701	141	-	842	738
Research and Advocacy	6	537	-	779	1,316	1,128
Total expenditure		1,393	154	787	2,334	2,040
Net income/(expenditure) before (losses)/gains on investments		187	(39)	(315)	(167)	231
Net (losses)/gains on investments		(1)	-	-	(1)	(11)
Net income/(expenditure)		(186)	(39)	(315)	(168)	220
Transfers between funds		(330)	-	330	-	-
Net movement in funds		(144)	(39)	15	(168)	220
Funds brought forward at 1 January 2021		714	173	(19)	868	648
Funds carried forward at 31 December 2021		570	134	(4)	700	868

All the above results are derived from continuing activities.

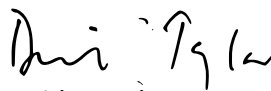
All the recognised gains and losses are included in the above Statement of Financial Activities.

Movements in funds are disclosed above and in Notes 15 and 16 to the financial statements.

Balance Sheet – As at 31 December 2021

	Note	2021 £'000	2020 £'000
Fixed assets			
Tangible	12	104	122
		104	122
Current assets			
Investments	13	-	192
Debtors	14	259	148
Short-term deposits		302	76
Cash at bank and in hand		327	487
		888	903
Creditors: amounts falling due within one year	15	(292)	(107)
Net current assets		596	796
Total assets less current liabilities		700	918
Creditors: amounts falling due after one year	15	-	(50)
Net assets		700	868
Funds			
Unrestricted funds			
<i>General funds</i>		570	714
<i>Designated funds</i>		134	173
Restricted			-
<i>Research and advocacy funds</i>		(4)	(19)
		700	868

These accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006, relating to small companies and were approved by the Board and signed on their behalf by:


David R Taylor
Chair of Trustees
12 July 2022


Simon George
Deputy Chair of Trustees

Statement of Cash Flows For the year ended 31 December 2021

	Note	2021 £	2020 £
Cashflows from operating activities:			
Net cash generated by operating activities	(i)	(59)	216
Cash flows from investing activities			
Interest received		1	1
Payments to acquire tangible fixed assets		(19)	(29)
Proceeds on sale of tangible fixed assets		1	-
Proceeds on sale of fixed asset investments		192	-
Cash provide by/(used in) investing activities		175	(28)
Cash flows from financing activities			
Interest paid		-	-
Coronavirus Job Retention Scheme (CJRS) Loan		(50)	50
Cash (used in)/provided by financing activities		(50)	50
Net cash inflow		66	238
Cash and cash equivalents at 1 January 2021		563	325
Cash and cash equivalents at 31 December 2021		629	563

Reconciliation of net movement in funds to net cash flow from operating activities

Net (expenditure)/income	(168)	220
Interest paid shown in financing activities	-	-
Interest received shown in investing activities	(1)	(1)
Depreciation	36	35
(Gain)/loss on disposal of tangible fixed assets	-	2
(Gain)/loss on disposal of investment assets	-	-
Unrealised (gain)/loss on revaluation of investment assets	-	11
(Increase)/decrease in debtors	(111)	4
Increase/(decrease) in creditors	185	(55)
Net cash generated by operating activities	(59)	216

Analysis of changes in net debt

	2021 £	2020 £
Cash and cash equivalents at 1 January 2021	563	325
Cashflows	66	238
Other non cash changes	-	-
Cash and cash equivalents at 31 December 2021	629	563

The notes on pages 37 to 54 form part of these financial statements.

Notes to the Financial Statements For the year ended 31 December 2021

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary accounts in these financial statements are rounded to the nearest thousand £.

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and 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.

1.1.1 Going concern

In their duty to assess the charity's going concern for the forthcoming 12-month period the directors have considered both the financial planning of the charity and the lingering COVID-19 pandemic as well as the likely economic impact of the pandemic response. The directors therefore consider that there are no material uncertainties about CSW's ability to continue as a going concern.

1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £31,940 (2020: £35,557)

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or Trustees' estimate of market value less depreciation. Only tangible fixed assets over £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

■ Office Furniture/Equipment/Computers	33.3%
■ Leasehold Improvements	33.3%
■ Computer Software	33.3%

1.4 Investments

Investment assets are stated at market value at balance sheet date or the Trustees' best estimate of market value at that date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals in the year.

1.5 Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

1.6 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 opening of the deposit.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Financial instruments

The charity only has financial assets and liabilities of the kind that qualify as basic financial instruments:

- Investments measured at their fair value as at the balance sheet date;
- Fixed assets are measured at amortised cost; and
- All other assets and liabilities are held at cost.

1.9 Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the Trustees' estimated market value at the time of receipt.

1.10 Expenditure and the basis of allocation of costs

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. The majority of costs are directly attributable to specific activities. Staff costs are allocated on the basis of time spent by staff on each activity. Office costs, including rent of premises, are charged directly to the activity when incurred.

1.11 Support and governance costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity. They include governance cost, Finance/IT and office costs, depreciation of assets, audit fees, financial charges and loss or gain on currency revaluation.

Support costs include irrecoverable VAT.

Support costs are allocated to each of the charitable activities on the consistent basis of staff time spent in supporting each activity in the year.

In 2021 management reviewed the support costs allocation policy and revised allocation of staff costs to better reflect work on regional programmes.

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

1.12 Value Added Tax

Value Added Tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Fundraising costs

These comprise the salaries of UK staff directly involved in promoting the charity and expenditure incurred in inducing people and organisations to contribute financially to the charity's work. Also included are the costs of advertising and the staging of special fundraising events.

1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31st December 2021.

1.15 Grants Receivable Contracts

Grants are recognised as receivable restricted income on the date the contract agreement is signed where meeting the terms or conditions are within the charity's control and there is sufficient evidence that they have been or will be met.

Where grant contract agreements contain certain conditions that specify the services to be performed in receipt of a grant, income is recognised to the extent that the charity has provided the specified good or services.

Outgoings are reflected as 'Expenditure on Grants received' (Note 6).

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 18).

1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, audit fees and financial charges) and a fair apportionment of Salaries, Office & Travel costs. These have been allocated between fundraising costs and charitable activities according to staff time.

1.17 Fund accounting

Funds held by the charity are:

- Unrestricted general funds – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- Designated funds – These funds are set aside by the Trustees for specific projects.
- Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

1.18 Foreign currency translation

Foreign currency transactions are translated into the company's records using the exchange rates prevailing on the dates the transactions occur; however, if the rates do not fluctuate significantly, an average rate for the period is used as an approximation. At the balance sheet date, all monetary assets and liabilities denominated in foreign currencies are translated using the rates of exchange ruling at that date. Exchange gains or losses arising are recognised as income or expenditure for the year.

1.19 Pensions

The charity contributes to employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

1.20 Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

1.21 Legacies

Legacies are recognised at the earlier of actual receipt or on receipt of final estate accounts which confirm the charity's entitlement to receive the legacy, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to Christian Solidarity International

1.22 Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment, and IT equipment.

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

2. Income

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		2021
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,310	-	143	1,453
Donations from Trusts and Foundations	101	115	6	222
Donations from Churches	118	-	-	118
Legacies	50	-	-	50
	1,579	115	149	1,843
Charitable activities				
Government grants	-	-	183	183
Other grants	-	-	140	140
	-	-	323	323
	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		2020
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,513	-	78	1,591
Donations from Trusts and Foundations	107	100	10	217
Donations from Churches	126	-	-	126
Legacies	93	-	-	93
	1,839	100	88	2,027
Charitable activities				
Government grants	-	-	111	111
Other grants	-	-	86	86
	-	-	197	197

Government and other grants income relate to the conditions-fulfilled work on 8 grants (2020: 6) mainly on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in 4 (2020: 3) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from two (2020: 3) government agencies in two (2020: 2) countries.

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

Investment and other incomes

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
Investments					
Interest from UK banks	1	-	-	1	1
Other resources (Coronavirus Job Retention Scheme)	-	-	-	-	46

3. Raising funds

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Fundraising and Sponsorship	6	13	-	19
Staff Costs	97	-	-	97
Appeal Costs (direct mail, trust applications, dinners)	19	-	-	19
	122	13	-	135
Support and Governance Costs (apportioned per note 7)	33	-	-	33
	155	13	-	168

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Fundraising and Sponsorship	4	-	-	4
Staff Costs	94	-	-	94
Appeal Costs (direct mail, trust applications, dinners)	21	-	-	21
	119	-	-	119
Support and Governance Costs (apportioned per note 7)	31	-	-	31
	150	-	-	150

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

4. Provision of aid

	2021 £'000	2020 £'000
Third Party Aids	2	12
Special (JR) Fund for the Persecuted	1	12
Internally/externally displaced Christians:		
<i>Other regions</i>	5	-
	8	24

5. Raising awareness

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Staff Costs	293	119	-	412
Office Costs	27	-	-	27
Travel Costs	-	7	-	7
Response Magazine/Website/Leaflets	42	-	-	42
Campaigns, Advertising and Video/Audio	14	15	-	29
	376	141	-	517
Support and Governance Costs (apportioned per note 7)	325	-	-	325
	701	141	-	842

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Staff Costs	294	18	-	312
Office Costs	30	-	-	30
Travel Costs	-	4	-	4
Response Magazine/Website/Leaflets	51	-	-	51
Campaigns, Advertising and Video/Audio	16	5	-	21
	391	27	-	418
Support and Governance Costs (apportioned per note 7)	320	-	-	320
	711	27	-	738

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)
6. Research and advocacy

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000
Staff Costs	267	-	-	267
Office Costs	1	-	-	1
Public Affairs Advocacy Campaigns	7	-	-	7
Advocacy, Fact-Finding and Research	-	-	458	458
Expenditure on grants received	-	-	321	321
	275		779	1,054
Support and Governance Costs (apportioned per note 7)	262	-	-	262
	537		779	1,316

The Directors have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

All the 8 (2020: 6) projects fall under this category.

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Staff Costs	341	-	-	341
Office Costs	-	-	-	-
Public Affairs Advocacy Campaigns	9	-	-	9
Travel Costs	1	-	-	1
Advocacy, Fact-Finding and Research	-	-	313	313
Expenditure on grants received	-	-	186	186
	351	-	499	850
Support and Governance Costs (apportioned per note 7)	278	-	-	278
	629	-	499	1,128

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)
7. Support costs

	Support costs	Governance costs	2021
	£'000	£'000	£'000
Finance/IT Department Costs	298	-	298
CSW rebranding	-	-	-
Depreciation of Assets	36	-	36
(Gain)/Loss on sale of assets	-	-	-
Executive Department Costs	132	118	250
Board Members'/Meeting expenses		1	1
Audit fee		10	10
Financial charges		15	15
Conferences and International Partners' Meetings		1	1
(Gain)/Loss on currency revaluation		9	9
	466	154	620

Fundraising and Advertising	33
Raising Awareness	325
Research and Advocacy	262
	620

	Support costs	Governance costs	2020
	£'000	£'000	£'000
Finance/IT Department Costs	358		358
CSW rebranding	1		1
Depreciation of Assets	35		35
(Gain)/Loss on sale of assets	2		2
Executive Department Costs	118	103	221
Board Members'/Meeting expenses		1	1
Audit fee		13	13
Financial charges		13	13
Conferences and International Partners' Meetings		-	-
(Gain)/Loss on currency revaluation		(15)	(15)
	514	115	629

Fundraising and Advertising	31
Raising Awareness	320
Research and Advocacy	278
	629

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

8. Net income/(expenditure) for the year is stated after charging/(crediting)

	2021 £'000	2020 £'000
Depreciation	36	35
(Gain)/Loss on sale of assets	-	2
Trustees' Indemnity Insurance	2	1
Auditors remuneration	12	10
CSW Corporate rebranding	-	1
Operating lease - Land & Building	67	67
Operating leases - Plant & Machinery	3	3
(Gain)/Loss on currency revaluation	9	(15)

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and all is applied for charitable purposes.

10. Analysis of staff costs

	2021 £'000	2020 £'000
Salaries	1,384	1,213
Social security costs	103	94
Pension contributions	138	126
	1,625	1,433

The average number of employees during the year was:

	2021	2020
Executive	3	2
People & Culture	1	1
Advocacy	20	19
Communications	13	12
Finance	4	5
	41	39

The actual number of paid staff working as at 31 December 2021 was 45 (2020: 37).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 was:

	2021	2020
Between £60,000 and £70,000	3	1

Pensions contributions for higher paid employees totalled £23k (2020: £17k)

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

Pensions Costs

The charity operates a defined contribution pension plan for its employees.

Eligible staff members are auto-enrolled into the group pension scheme into which all contributions due from the charity in the current and preceding years were duly settled.

Volunteers

One (2020: two) unremunerated volunteer rendered about 4 (2020: 26) work days in one (2020: two) department of the company.

Key Management Personnel

The charity considers its key management personnel to be its trustees and the members of the Senior Leadership Team (SLT).

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £494k (2020: £494k).

11. Related Party Transactions

The Trustees are not remunerated. £0.6k (2020: £0.5k) was reimbursed to 3 (2020: 1) directors for phone and local travel to board meeting expenses.

A total of unrestricted and unconditional donations of £17k (2020: £10k) was received from seven (2020: five) trustees in the year.

About £1k (2020: £1k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

The property investment at 126 Poyle Road is jointly owned with the Founder President, Revd Mervyn Thomas. The agreement was approved by the Charity Commission in 2002. On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in Poyle Road for £192,413.

There were no other related-party transactions in the year (and there were also no other related-party transactions in 2020).

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

12. Tangible fixed assets

	<i>Furniture and fittings</i> £'000	<i>Computer software</i> £'000	<i>Office equip/ computers</i> £'000	<i>Leasehold improvements</i> £'000	<i>Motor vehicles</i> £'000	<i>Total</i> £'000
Cost						
At 1st January 2021	18	13	123	159	-	313
Additions	-	-	19	-	-	19
Disposals	-	(11)	(43)	-	-	(54)
At 31st December 2021	18	2	99	159	-	278
Depreciation						
At 1st January 2021	16	11	86	78	-	191
Charge for year	1	1	23	12	-	37
Released on disposals	-	(11)	(43)	-	-	(54)
At 31st December 2021	17	1	66	90	-	174
Net book value						
At 31st December 2021	1	1	33	69	-	104
At 31st December 2020	2	2	37	81	-	122

13. Investment (held in the UK)

	<i>Shares</i> £'000	<i>Investment Property</i> £'000	<i>Total 2021</i> £'000	<i>Total 2020</i> £'000
Market value				
Market value at 1st January 2021	-	192	192	203
Additions	-	-	-	-
Disposals	-	(192)	(192)	-
Unrealised gains/(losses) in the year	-	-	-	(11)
Market value at 31st December 2021	-	-	-	192

On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in the Poyle Road property for £192,413.

14. Debtors

	2021 £'000	2020 £'000
Grants receivable	69	17
Other debtors	145	94
Prepayments	45	37
	<u>259</u>	<u>148</u>

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

15. Creditors

Amounts falling due within one year:

	2021 £'000	2020 £'000
Trade creditors	9	10
Other taxes and social security	28	24
Deferred Grants Income	203	24
Other creditors	4	1
Accruals and provisions	48	48
	<u>292</u>	<u>107</u>

b) Deferred income reconciliation

	2021 £'000	2020 £'000
Balance brought forward	24	92
Amount recognised in the year	(24)	(68)
Amount deferred in the year	203	-
Balance carried forward	<u>203</u>	<u>24</u>

Amounts falling due after one year:

	2021 £'000	2020 £'000
Coronavirus Job Retention Scheme (CJRS) Loan	-	50
Due within one year	-	-
Between 1 and 2 years	-	-
Between 2 and 5 years	-	50
After 5 years	-	-
	<u>-</u>	<u>50</u>

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

16. Net assets

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2021 Total £'000
Unrestricted funds - general	104	466	-	570
Unrestricted funds - designated for international development	-	134	-	134
Restricted funds	-	(4)	-	(4)
	104	596	-	700

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2020 Total £'000
Unrestricted funds - general	122	642	- 50	714
Unrestricted funds - designated for international development	-	173	-	173
Restricted funds	-	(19)	-	(19)
	122	796	(50)	868

17. Unrestricted funds

	Balance at 1.1.21 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.12.21 £'000
Revaluation Reserve	72	-	(1)	(71)	-
Designated for international development	173	115	(154)	-	134
General	642	1,580	(1,393)	(259)	570
	887	1,695	(1,548)	(330)	704

	Balance at 1.1.20 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.12.20 £'000
Revaluation Reserve	83	-	(10)	-	72
Designated for international development	100	100	(27)	-	173
General	388	1,886	(1,490)	(142)	642
	571	1,986	(1,528)	(142)	887

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

The property investment at 126 Poyle Road is jointly owned with the Founder President, Revd Mervyn Thomas. The agreement was approved by the Charity Commission in 2002. On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in Poyle road for £192,413.

The management designated two donations (£115k) from two trusts in the year (2020: one donation £100k from one trust) for international development, in pursuit of our global regionalisation strategy.

18. Restricted funds

	<i>Balance at 1.1.21 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.12.21 £'000</i>
Research and Advocacy					
East Asia	19	42	(18)	-	43
South/Central Asia	(11)	28	(93)	50	(26)
Africa/Middle East	(27)	66	(217)	150	(28)
Latin America	(19)	12	(137)	130	(14)
Others	1	-	-	-	1
Grants	13	318	(321)	-	10
Special Funds	5	6	(1)	-	10
	(19)	472	(787)	330	(4)

‘Grants’ represents restricted activities on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in four (2020: three) regions in the world.

‘Special Fund’ represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to meet expenditures which exceeded restricted donations, where the directors were not confident that future receipts will cover these deficits.

The directors guarantee that the deficit of £4k in the restricted funds will be taken care of in 2022, either by future receipts into them or by transfer from general funds.

	<i>Balance at 1.1.20 £'000</i>	<i>Income £'000</i>	<i>Expenditure, gains and losses £'000</i>	<i>Transfers £'000</i>	<i>Balance at 31.12.20 £'000</i>
Research and Advocacy					
East Asia	34	42	(56)	-	20
South/Central Asia	-	20	(51)	20	(11)
Africa/Middle East	21	15	(161)	98	(27)
Latin America	-	11	(56)	25	(20)
Europe	-	-	(1)	-	(1)
Others	1	-	-	-	1
Grants	9	191	(186)	1	13
Special Funds	12	6	(12)	-	6
	77	285	(523)	142	(19)

Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

19. Share Capital

The company is limited by guarantee and therefore has no share capital.

The company had seventeen members at the end of the year (2020: sixteen).

Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

20. Operating Leases

The total future minimum lease payments that are payable under non-cancellable operating leases are:

	2021 £'000	2020 £'000
Land & Building:		
Within one year	67	67
After one year but within five years	266	-
Plant & Machinery:		
Within one year	3	3
After one year but within five years	3	7
	<u>339</u>	<u>77</u>
The operating lease charges for the year were:		
Land & Building	67	67
Plant & Machinery	3	3
	<u>70</u>	<u>70</u>



CSW is a human rights organisation for freedom of religion or belief.
As Christians we stand with everyone facing injustice because of
their religion or belief.

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Accounts

CSW Annual Report and Accounts

For the year ended 31 December 2020

CSW everyone
free to believe



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Organisational Details

Directors

The Trustees of Christian Solidarity Worldwide (the operating name of Christian Solidarity International) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees).

David Taylor, Chair^{1 2 3}

Anne Coles (resigned 30 April 2020)

Jael Dharamsingh (appointed 26 March 2020)

Franklin Evans^{1 2}

Simon George, Deputy Chair^{1 2 3}

Michael Gibbons, Deputy Chair^{1 2 3}

Michael Gowen

Nigel Grinyer¹

Christian Guy

Brian Heasley

Dave Landrum² (resigned 10 December 2020)

Hector Mackenzie

Ann Marie Agyeman

Rev. Yunusa Nmadu

Bill Rockett¹

¹ Executive Committee

² Governance Committee

³ Remuneration Committee

Secretary

Adesina Adesanya

Strategic Leadership Team

Scot Bower

CEO

Mervyn Thomas CMG

Founder President

Adesina Adesanya

Finance Director

Dr Khataza Gondwe

Joint Head of Advocacy

Anna-Lee Stangl

Joint Head of Advocacy

Audrey Skervin

Head of Fundraising

Emma Howlett

Head of Communications

Dave Mance

Head of Campaigns

Jane Bave

Head of People and Culture

Registered office

CSW, PO Box 99, New Malden, Surrey, KT3 3YF.

CSW is a registered charity (registration number 281836) and a company limited by guarantee (registration number 1536426, England and Wales).

Advisors

Registered Auditors: Price Bailey LLP Chartered Accountants, 3rd Floor, 24 Old Bond St, Mayfair, London, W1S 4AP

Bankers: National Westminster Bank plc, 10 South Street, Romford Town Centre Branch, Romford, Essex, RM1 1RD

Message from the Chair

There is no doubt that 2020 has brought challenge and uncertainty like no other year, not only for CSW as an organisation, but more importantly, for the people and communities we work for.



Despite the challenges, I look back on the year and am incredibly proud of all that we have achieved on behalf of so many communities who have been at even greater risk during the COVID-19 pandemic. I am humbled by the generosity, commitment and passion of our staff, supporters, volunteers and partners, without whom this work would not be possible.

As a Board of Trustees, we are sincerely grateful to Mervyn Thomas for his passion, energy and tireless commitment to being a voice for the voiceless, and for serving as Chief Executive for 20 years.

In 2020 we celebrated another milestone in CSW's ministry, as Mervyn moved into the new role of Founder President, and we appointed Scot Bower, formerly CSW's Chief Operating Officer, as our new CEO.

The board is hugely grateful to Mervyn for all that he has meant to CSW over the years, and it has been a joy to see the impact he has already made as our Founder President. As a Board, we have been incredibly impressed with Scot's leadership of CSW as COO, especially during the challenging times the COVID-19 pandemic has brought. We were delighted to see Scot take up this new appointment and are incredibly thankful for his leadership.

I would also like to extend my thanks to my fellow Trustees for all they contributed to the life and work of CSW throughout 2020. I am incredibly grateful to them for the way they have helped to navigate CSW through this challenging season. I am particularly grateful to my colleagues on the Executive Committee who have used their skills and experience working with our Strategic Leadership Team to ensure we have firm financial foundations during uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

I express particular thanks to Anne Coles and Dr Dave Landrum, both of whom retired from the board in 2020. Anne has been a trustee for 15 years and has played an active and passionate role in the life of the organisation, bringing greatly valued perspectives and spiritual insight into all of our board discussions. We remain thankful that Anne and her husband John remain passionate supporters of CSW, and valued intercessors for many of the people for whom we advocate. Over the course of the last six years, Dave has brought valued and unique perspectives to the Board in critical strategic discussions. We have greatly valued his wisdom, spiritual insight and counsel on many key strategic issues over the years.

It was a joy to welcome a new Trustee to the board during 2020: Jael Dharamsingh joins us from a background in the Christian NGO sector with a particular expertise in humanitarian impact and effectiveness. Jael has already made valuable contributions to board discussions on board development and effectiveness. We look forward to the role she will no doubt play within the life of CSW.

While 2020 was undoubtedly a year of uncertainty, we have continued to take vital steps to expand our international reach and build a global movement for justice, balancing the need of navigating short-term uncertainties with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Southeast Asia and Impulso18 in Mexico that we have been able to continue to do so.

We end 2020 grateful to God for His provision, faithfulness and wisdom in everything we have done this year. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

Look ahead, writing this with hope of soon emerging from the COVID-19 pandemic and all the uncertainty and challenges it has brought, CSW remains committed to addressing the desperate injustices unfolding in many of the countries on which we work, and we look forward to all that God will do through us to bring about justice and freedom this year.

David Taylor
Chair of Trustees

Message from the Founder President

In the early stages of the COVID-19 pandemic, many referred to it as a ‘great leveller’, impacting all of society alike. As the UK entered the first lockdown, and many other countries did likewise, we warned that this crisis had the potential of being exploited by authoritarian governments to legitimise crackdowns or violations of the right to freedom of religion or belief. We raised concerns that religious communities that regularly experience violations may be targeted further.

As 2020 drew to a close, it was clear that the suffering of certain religious communities who have faced long-standing harassment, discrimination, mistreatment and even persecution, had been exacerbated by the pandemic.

Throughout the course of the year, I received regular updates from trusted contacts and partners in many of the countries where we work, hearing stories of how faith communities were even more vulnerable during the pandemic. When I chaired a special online event of the Religious Liberty Partnership (RLP), I heard evidence of Christian nurses in Pakistan being denied adequate PPE and religious minorities prevented from receiving aid in certain areas. In India and Cuba, churches and Christian groups who actively provided aid to the most at risk during the pandemic found themselves at risk of arrest for doing so. I heard similar stories across many of the countries on which we work.

I am humbled and honoured to have had the opportunity to share those stories and advocate for those communities within many high-profile settings during the year, including with the Prime Minister’s Special Envoy for Freedom of Religion or Belief (FoRB), in the UK All Party Parliamentary Group on FoRB, and in my capacity as a member of the UK FoRB Forum Steering Group led by the Bishop of Truro. I have also been able to raise issues directly with the Foreign Secretary as a member of his Human Rights Advisory Group.

At the same time, we also celebrated milestones in the life and work of the organisation.

One of my personal highlights was being joined in February at a protest and prayer vigil outside the Nigerian High Commission by Rebecca Sharibu, mother of Leah Sharibu the Christian schoolgirl who has been held captive by an offshoot of Boko Haram since February 2018. Together we marked the second anniversary of her daughter’s abduction and called on the Nigerian government to do everything in its power to secure her release.

It was also my great privilege, after more than 20 years as Chief Executive, to step into a new role as Founder President and I was thrilled that my close colleague Scot Bower was appointed CSW’s new CEO. Scot’s exceptional leadership has been critical in enabling us to navigate a difficult year, and I am honoured to work in partnership with him as we embark on a new season for CSW.

Looking ahead to 2021, we will be redoubling our efforts to ensure that religious freedom violations do not go unchallenged, and that those who are unjustly targeted because of their religion or belief never stand alone.

Mervyn Thomas CMG
Founder President



Meeting Congressman Chris Smith in Washington DC, February 2020

Message from the CEO

I was deeply humbled to be invited to lead CSW at such a critical time. With marginalised communities facing even greater risk during the COVID-19 pandemic, CSW's vital advocacy work, raising a voice for freedom and justice, proved to be more important than ever.

As we faced challenges and uncertainties in so many aspects of our work, three words have characterised our team: commitment, compassion and creativity. It is a privilege to lead such a gifted and talented team, and over the past year I have been in awe at the way our team has responded to the many challenges we have faced.

Our expert teams have not only continued to advocate on behalf of the people, communities and nations they were before the pandemic hit, but they have also worked hard to support and speak up for religious minorities that became increasingly vulnerable during the pandemic. At the same time, they have faced the additional challenge of using new advocacy techniques in the virtual and digital sphere. CSW's Campaigns, Communications and Fundraising teams have also demonstrated agility in developing new ways of raising awareness, increasing our digital footprint, raising funds and campaigning. And our operations departments created robust processes to support our new remote-working environment.

I am sincerely grateful to my colleagues on the Strategic Leadership Team who for much of the year also operated as a crisis response team, acting with wisdom, compassion and integrity in our decision-making and were willing to drop everything and become hands-on with their teams whenever it was needed.

I would also like to thank our board of trustees for their unwavering support. They have willingly given their time and expertise across all our operations; their wisdom and input has been invaluable as we have navigated difficult waters, and their support and encouragement have been deeply appreciated by our staff team.

As I look ahead, I am looking forward to seeing what God has in store during this next chapter as CSW builds on a tremendous 40-year legacy and an international reputation as a powerful ally for all who face injustice because of their religion or belief. I look forward to expanding our reach internationally, listening to and being guided by our teams on the ground, and continuing to stand with all who need our help.

Scot Bower
CEO

About CSW

Although almost every country in the world is a signatory to international human rights legislation that includes the obligation to respect, protect and promote the right to freedom of religion or belief, the reality is that in many countries members of religious minority communities face discrimination, harassment, imprisonment, disappearance, punishment, torture or even death because of their religion or belief.

CSW works to relieve the hardship, distress and injustice faced by those around the world who are being harassed, discriminated against or persecuted on account of their religion or belief.

Charitable objectives and activities

As set out in the charity's Memorandum and Articles of Association, CSW exists to redress injustice and stand in solidarity with those persecuted or discriminated against for their faith, and/or the promotion of the Christian religion, through research and advocacy, raising awareness and the provision of aid.

We tackle injustice faced on the basis of religion or belief by:

- Gathering evidence and documenting religious freedom violations
- Providing research, analysis and recommendations to politicians, policy-makers and international institutions around the world
- Promoting religious freedom for all
- Challenging and equipping policy-makers to stand up for freedom of religion or belief
- Training and equipping networks of partners and communities, empowering them to become advocates for justice
- Seeking to shape the public, political and media agendas on international freedom of religion or belief concerns
- Raising awareness among UK Christians, encouraging them to be a voice for justice on behalf of those facing persecution.
- Actively raising awareness and educating the public about these issues
- Mobilising prayer, campaigning and support for those facing injustice.

In assessing the public benefit of the activities undertaken, the Trustees confirm that we have complied with our duty under the Charities Act 2011, and have given due and proper regard to the guidance issued by the Charity Commission on the delivery of public benefit.

Vision

Our vision is a world free from religious persecution, where everyone can practise a religion or belief of their choice.

Mission

CSW is a Christian human rights organisation advocating for freedom of religion or belief. As Christians, we stand with everyone facing injustice because of their religion or belief.

Focus

Our team of specialist advocates work on over 25 countries through regional advocacy teams, supported by Public Affairs, Campaigns, Communications and Fundraising teams to ensure that the right to freedom of religion or belief is upheld and protected. We seek to challenge and change the laws, behaviours and policies which lead to abuses to the right to freedom of religion and belief.

Our charitable activities are strategically linked to our long-term vision, three-year strategy and annual operational planning to ensure that we continually deliver on our charitable objects and are as effective as possible in our mission.

Governance, Structure & Management

Governing body and governance

CSW is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

The Directors of the company are also members of the board of Trustees, who are the governing body of the charity. The Board meets formally three times a year, and administers the charity through an Executive Committee which meets four times a year. In addition, a Governance Committee and a Remuneration Committee meet annually. These committees are made up of members of the Board and operate under specific terms of reference from the Board.

Trustees are recruited based on the charity's need for particular skills and experience and are appointed for an initial term of three years. CSW does not impose a maximum term limit which a trustee may serve. All Trustees who served during the year are shown on page two of this report.

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees. Actively recruiting to areas which are identified as in need of strengthening. During 2020 one new Trustee was welcomed to the Board, who brings vast skills and experience to the role and will enable CSW to grow the charity's reach and effectiveness. The Trustees look forward to further enhancing the skills base during the coming year.

The Board carries out a performance review of retiring Trustees who present themselves for re-election. All members are circulated with invitations to nominate Trustees prior to the Annual General Meeting, advising them of retiring Trustees and requesting nominations for the meeting.

A formal induction and orientation process is followed for new Trustees, who receive training to equip them for undertaking their role as Trustee. This includes acquainting them with legal and statutory obligations as well as best practice guidance, as well as information regarding the operational setup and performance of the organisation, strategic plans and meeting with key management personnel.

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 9 to the financial statements.

Scot Bower, who previously held the position of COO, was appointed as CEO by the board in September 2020. Scot steers the strategic direction of the charity and is responsible for both operational and strategic leadership. Mervyn Thomas, who held the position of Chief Executive prior to Scot's appointment, transitioned to a new role as Founder President and remains a key part of the Strategic Leadership team.

The key management personnel of the Charity are the Strategic Leadership Team (SLT) as listed on page two of this report, led by the CEO, this team is responsible for the running of the charity on a day-to-day basis. The remuneration of the CEO and Founder President is set by the Remuneration Committee, and the remuneration of the Strategic Leadership Team is set by the CEO.

The CSW International Partnership Network

CSW interacts widely with other organisations who work in associated fields, this includes members of the UK Evangelical Alliance network, The Religious Liberty Commission, and the larger international network, The Religious Liberty Partnership. Where appropriate CSW works collaboratively with other organisations to bring greater benefit to its beneficiaries.

The charity maintains close, but non-legally binding relationships with CSW entities in the United States and Nigeria through the CSW International Partnership. During 2020 we undertook initiatives to strengthen and build the international partnership. The COVID-19 pandemic served to highlight the importance of building a global movement of campaigners and intercessors through authentic regional engagement, with a view to further expanding the international presence of the organisation. As well as strengthening our relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico in order to better reach Spanish-speaking audiences. We have worked to build awareness of CSW's work and build up intercessors in South East Asia, collaborating with trusted contacts and in partnership with local organisations.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International 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 directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal Risks and Uncertainties

CSW operates a risk management process where the Trustees and SLT together identify and review the strategic and operational risks to the organisation. The Risk Register, which is reviewed by Trustees annually and monitored by the Executive Committee and the SLT, captures the probability of occurrence and the potential impact to the organisation, as well as actions taken to mitigate or eliminate the risk. The SLT are responsible for ensuring the Register is regularly updated and that action plans, protocols and standards are implemented.

The significant risk areas are:

- Financial (including financial controls and income generation) and sustainability of general giving

- Reputational (including issues of compliance and good governance)
- Operational (including personnel and health and safety)
- Technological (including systems integrity and vulnerability to attack)
- Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)
- COVID-19 impact (see below)

The current strategic risks to the organisation have been identified as:

- An adverse reaction from donors and supporters to the organisational rebrand which could lead to a failure to reach income targets. Measures taken to mitigate this risk include a robust consultation process as well as pre and post launch communications strategies.
- A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software as well as established processes mitigate both the possibility of an attack and its potential impact.
- Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.

Risks and uncertainties – COVID 19 Response

Through 2020 CSW sought to protect its long-term sustainability during the COVID-19 pandemic by regularly monitoring income and expenditure projections. We restricted expenditure and prioritised essential core operational functions whilst maintaining country-specific and regional research and advocacy. Whilst the pandemic continues to affect the industry in 2021 and the long-term economic forecasting is uncertain, we are encouraged both by the response of our supporters and the innovation and agility shown by our team. The SLT and Executive Committee continue to closely monitor our financial performance and have adopted a scenario planning approach to budgeting which allows for greater flexibility in planning.

Assisting vulnerable religious communities through the COVID-19 pandemic

The COVID-19 pandemic exposed and exacerbated existing inequalities for many of the religious communities we work alongside. Communities which were already marginalised have been at even greater risk during this crisis, and our advocacy for justice and freedom has been more important than ever.

At the start of the pandemic CSW emphasised the risk that some governments might exploit this global health crisis to violate human rights further. Sadly, this risk has been realised with numerous examples of communities having their right to freedom of religion or belief curtailed even more across the 26 countries on which we work under the guise of COVID-19 requirements.

Impact of COVID-19 on minority faith communities

At the end of 2020 there were clear indications that the pandemic had been and is being weaponised by governments and individuals in several CSW countries of focus to advance political agendas, to cement an invasive control over society and to justify an increase in repression and discrimination targeting specific religious and/or ethnic communities.

The pandemic has also had the unforeseen consequence of highlighting socio-economic disparities worldwide. As a result, in countries where certain religious communities face long-standing harassment, discrimination, mistreatment and even persecution, the pandemic has exacerbated their situation.

In addition, the virus has increased the vulnerability of refugees and displaced communities, including those who experience human rights violations on account of their religious beliefs.



The impact of the pandemic on religious and ethnic communities has included:

- Overcrowding in prisons during the pandemic which posed an additional threat to the welfare of inmates and increased the likelihood of the virus spreading in these locations. CSW raised the cases of a number of prisoners of conscience who were at particular risk.
- There have been notable occasions when authorities have misinformed and/or concealed information from the public in a bid to portray a more positive national image, or to create conspiracy theories that have adversely affected certain religious communities.
- While many have benefitted from the internet and virtual calls during a time when social distancing has become the norm, several governments have made use of technology to police gatherings of targeted religious communities and individuals. They have also failed to address online abuse directed at such communities or individuals.

- Refugees and IDPs generally live in overcrowded conditions that would render them particularly vulnerable in the event of an outbreak of COVID-19. Many are from religious communities that have experienced rights violations that occasioned their displacement. In some cases, those assisting them, some of whom are religious actors, have also been rendered vulnerable.

We have raised these issues of concern, and specific cases, with policy-makers, media outlets and influencers at every opportunity during the COVID-19 pandemic.

China

We campaigned for the Uyghurs and other ethnic groups in the Uyghur Region who are particularly at risk of COVID-19. Over one million have been detained in camps without charge or trial in connection with their ethnicity and religion. Conditions in the camp are overcrowded and unsanitary with lack of access to medical care. An outbreak in the camps would be a disaster. We have run two successful campaigns aimed at the UK government and the global fashion industry (targeting the use of forced labour in garment production across the Uyghur region), alongside our regular advocacy at the United Nations and European Union.

1,653 supporters emailed their MP about the threat of COVID-19 in China's re-education camps.

This helped make the Uyghur crisis a key issue in Parliament in 2020, with 130 MPs signing a cross-party letter to the Chinese Ambassador.

The Chinese government has detained or disappeared citizen journalists who try to report on the COVID-19 pandemic. We have been calling for the release of Christian human rights defender and citizen journalist Zhang Zhan, detained since May.

We engaged in advocacy based on an exclusive report on the situation for churches amid the pandemic – this came from an experienced, independent researcher and includes three case studies from churches in different parts of the country.

Burma/Myanmar

The COVID-19 pandemic had a particular impact on some of Burma's most vulnerable communities, particularly those in refugee camps along its borders, and in IDP camps. Many displaced communities are ethnic and religious minorities who have fled Burma's decades-long armed conflict. Social distancing, self-isolation and even regular hand washing are an impossibility in camps where families live cheek by jowl, with a limited supply of clean water, poor sanitation and rudimentary healthcare.

We mounted a campaign urging the UK government to use its influence to protect refugees living in such conditions.

Vietnam

We raised concerns about the situation of prisoners of conscience in Vietnam, some of whom have not been allowed family visits or permitted to receive the usual amount of food parcels. CSW's advocacy called for the government to ensure that, in the absence of in-person meetings, longer and more frequent phone calls to loved ones were arranged.

India

In India false allegations surfaced on social media accusing Muslims of spreading COVID-19 following an Islamic gathering in New Delhi. Muslim owned businesses were boycotted, and cases of targeted attacks on Muslim individuals were reported.

We have raised these concerns with the Foreign Commonwealth and Development Office, the Office of the Special Rapporteur for Freedom of Religion or Belief and others. They responded positively and we continue to work with these Offices on these issues in 2021.



Nepal



Pastor Keshav Raj Acharya, who leads Abundant Harvest Church in Pokhara, was arrested on 23 March after a video of him saying that the coronavirus could be healed through Christian prayer was uploaded on YouTube on 22 February. The pastor denies uploading the video. Pastor Keshav was finally released from Dolpa prison on 30 June on bail but is still awaiting a final hearing of his case, and the charges against him remain in effect.

CSW joined 24 other members of the International Religious Freedom Roundtable in signing an open letter to the Attorney General of Nepal calling for the immediate dropping of all charges against Pastor Keshav. As part of our advocacy on his behalf we also raised his case with Lord Ahmad, the Minister of State for the Commonwealth and United Nations at the Foreign and Commonwealth Office.

Gathering evidence and raising awareness

Through in-depth research and advocacy, CSW gathers evidence of freedom of religion or belief violations, raises awareness, and calls on nations to uphold this right in accordance with international, national or constitutional obligations. Our teams regularly visit the countries we work on to gather first-hand evidence of FoRB violations. Our research and analysis are accessed by politicians, policy-makers and international institutions around the world.

Due to global pandemic-related restrictions, we were unable to visit the countries on which we work in our usual manner. Instead, we have developed new and innovative methods for gathering evidence, and maintaining close relationships with partners across Africa, Asia, Latin America and the Middle East to enable us to continue exposing the injustices faced by many religious and ethnic communities, and to disseminate this information, including by organising, chairing or co-hosting or contributing expert testimony to webinars on pertinent thematic or country FoRB - related issues.

In addition to the regular briefings, reports and case summaries we would normally produce in a given year, we have also released a stream of reports specifically focused on the impact of the COVID-19 pandemic.

Telling the untold stories of the COVID-19 pandemic

Although media outlines were full of pandemic-related stories during the entire year, the additional injustices and inequalities facing many ethnic and religious communities received insufficient attention. What follows is a snapshot of the work we have done to gather and tell those stories:

- Our briefings on the nexus between COVID-19 related and FoRB outlined the impact of the pandemic on faith communities and were used in briefing and advising policy-makers in the UK, at the European Union and United Nations and within the US government.
- We released a video series on Cuba, highlighting the testimonies of human rights defenders and independent journalists and sharing the experiences of religious communities targeted during the pandemic.
- Our quarterly magazine had a special focus on the pandemic and was accompanied by videos from key contacts in a number of countries.
- We published several briefings on the experiences of churches in China, which were used extensively in our advocacy.



Informing policy-makers

At the heart of everything CSW does is the pursuit of justice for victims of religious freedom violations, and the protection of their fundamental rights. We seek to challenge and, if possible, see a change in laws, behaviours and policies which lead to the abuse of the right to freedom of religion or belief. We work to hold governments accountable to their responsibility to protect, respect and fulfil this right for all citizens.

For 40 years CSW has raised awareness on the situation of freedom of religion or belief around the world and to advocate for this right nationally and internationally including with the governments of the UK and the US, with the European Union and at the United Nations. CSW is the only advocacy organisation with UN accreditation that focuses solely on freedom of religion or belief.

A vital aspect of our work is ensuring that policymakers around the world are provided with the necessary evidence, analysis and recommendations to assist them to hold nations to account for religious freedom violations. This work continued throughout the course of 2020, and our advocacy officers showed ingenuity and creativity in developing new ways of communicating with policy-makers using digital techniques and tools. We have been able to provide policy-makers with accurate information about the impact of the pandemic on particular communities and actionable recommendations to alleviate the suffering being experienced.



As the Prime Minister's Special Envoy for Freedom of Religion or Belief, I am looking forward to continuing the long standing relationship I have had with CSW helping to amplify their voice for the voiceless.

Fiona Bruce MP, UK Special Envoy for Freedom of Religion or Belief

CSW meeting with Fiona Bruce MP in February 2020

Working at the United Nations during the pandemic

Our United Nations (UN) Officer, who leads our work, saw significant changes to the nature of her work during 2020 and has utilised digital techniques to turn a challenge into an opportunity. As a result of COVID-19 and funding issues the UN has had to make adjustments to its operational functions and procedures. UN staff, member states and NGOs have had to find new and creative ways of working to ensure they can continue to be powerful, outspoken voices for justice in an increasingly virtual world.

Much of our work at the UN depends on building relationships with country representatives and UN staff. Prior to the COVID-19 pandemic, much of this networking would take place in person – through meetings and seminars, and often in informal settings. We have adapted our advocacy and networking, embracing digital solutions. We have still been able to submit case information to UN experts online, our networking has taken

place via online meetings and we have given evidence during Council sessions via video conferencing, when previously our interactions had to be in person.

In the past, we have taken expert witnesses to the UN Human Rights Council in Geneva; however, these opportunities have been limited, for financial or security reasons. During 2020, we were able to invite human rights defenders from the countries we advocate for to participate in many of our online meetings remotely, which enabled them to share their first-hand knowledge and experience with the UN directly, securely and much more easily. The changes enabling remote participation were introduced as interim measures, but there has been widespread support of them from NGOs and member states. In many ways the changes have made the UN more accessible to those who would otherwise struggle to engage due to financial or security concerns

Eritrea - Special Rapporteur's mandate renewed

In July 2020, the UN Human Rights Council (HRC) voted to extend the mandate of the Special Rapporteur (SR) on human rights in Eritrea for another year. Eritrean officials are deemed to have been committing crimes against humanity, among the most serious human rights violations, since 1991. Human rights, including freedom of religion or belief, continue to be violated routinely – yet Eritrea is a current member of the HRC (2019-2021). The SR is the UN's expert on the human rights situation, in Eritrea, and their work is the only independent, international means of monitoring and exposing the truth about the severe mistreatment experienced by Eritrean citizens. Ultimately, this is how the government can be held accountable.

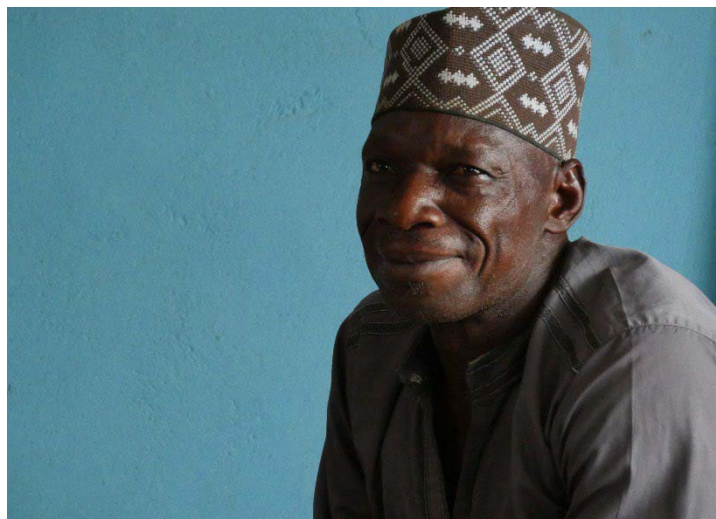
Every year the SR's mandate comes up for renewal, and every year CSW staff and others work hard to persuade the 47 member states of the HRC to vote for the renewal. This involves meeting country representatives (currently via online video calls) to present our latest findings on Eritrea and put forward recommendations to strengthen accountability. The core group of HRC countries that took the resolution for renewal forward concluded that 'independent HRC scrutiny is essential.'

Nigeria – A decade-long fight for truth

For years we have worked to counter false narratives and expose the truth of the suffering experienced by individuals and communities who have, and continue, to experience violent attacks by an armed militia of Fulani ethnicity in northern and central Nigeria. Countless people have lost their lives, many more have been seriously injured or forced to flee their homes in fear, and entire communities have been occupied.

After a decade of tireless lobbying, in 2021 the truth is finally beginning to be acknowledged. In 2020 we submitted evidence for a report that was produced by the UK's All Party Parliamentary Group on International Freedom of Religion or Belief warning of the unfolding genocide that may be underway.

This milestone moment occurred after more than a decade of persistent research, advocacy and campaigning, and despite considerable opposition.



Working for freedom. Changing lives.

Despite the impact of the COVID-19 pandemic, which has made religious communities across the world more vulnerable and has exacerbated existing tensions, we have seen breakthroughs in the cases and situations of a number of people and communities for whom we have advocated.

Vietnam - Pastor A Dao released from prison

Pastor A Dao was released on 18 September after more than four years in prison. He was not expected to be released until August 2021. Pastor A Dao was arrested in 2016 while on his way to visit some members of his church following his return from a conference on freedom of religion or belief. In April 2017, Pastor A Dao was sentenced to five years in prison for 'illegally taking people to Thailand', a charge he denies. Pastor A Dao's church has experienced ongoing harassment from the authorities.

In June 2020, Commissioner James Carr of the United States Commission for International Religious Freedom pledged to adopt Pastor A Dao as part of the Commission's Religious Prisoners of Conscience Project.

In response to the pastor's release, Commissioner Carr said: 'I hope this release is a sign that the Vietnamese government is serious about improving religious freedom conditions and will release other individuals detained for their religious freedom advocacy, including Nguyen Bac Truyen.'



Cuba - Pastors released from prison

Adya Expósito Leyva was released in March after serving over 11 months of an 18-month sentence, and her husband Ramón was released in June after serving 14 months of a two-year sentence. They had both been imprisoned for removing their children, Ruth and Joel, from the state-run school system due to teacher-led bullying because of their family's faith.

Cuba - Journalist and lawyer for the Rigals released

Roberto Quiñones Haces, a journalist and lawyer, was released after spending nearly a year in prison for his work reporting on the trial of Cuban pastors Ramón Rigal and Adya Expósito Leyva

Mr Quiñones Haces, 63, was imprisoned on 11 September 2019 on charges of 'disobedience' and 'resistance' because of his work as an independent journalist. During his imprisonment, numerous international human rights organisations alongside CSW, including Article 19, the Institute for War and Peace Reporting and Amnesty International, called for his release.

Mexico - Supreme Court rules in favour of Jehovah's Witnesses

The National Supreme Court of Justice ruled in favour of a group of Jehovah's Witnesses who had been forced out of their homes because of their beliefs. In December 2017 the group was violently removed from their homes in Tuxpan de Bolaños, Jalisco State, along with several Protestant Christians, after they refused to participate in some community activities because of their religious beliefs. They'd then had to live in temporary

accommodation. The Supreme Court ruled that they must be reintegrated into a different plot within the territory of their communities and ordered the state authorities to guarantee their safety..

Sudan – Charges against church leaders dropped

On 19 October 2020 a criminal court in Omdurman acquitted eight leaders from the Sudanese Church of Christ (SCOC), with all charges against them being dropped. The case initially began in 2017 when the denomination challenged the previous government for trying to impose an unelected leadership committee on the church. Although the initial case was dismissed in August 2018, it was reopened in July 2019 following an appeal. In October 2019 the church leaders were charged with criminal trespass and illegal possession of property, and it was only a year later that all the charges against the leaders were eventually dropped.

Sudan – Trial of those accused of arson.

The trial of nine defendants accused of setting fire to a church in Khartoum, were arrested began on 29 November, marking the first prosecutions for damaging a church in the nation's history. The trial relates to a series of attacks on a church building belonging to the Sudanese Church of Christ (SCOC) in Jabarona, Omdurman since December 2019. The church was initially attacked by extremists four times between December 2019 and January 2020.

“I believe CSW’s statements on this case resulted to this action.”

Sudanese activist

In March, following calls from CSW, Sudan's Minister for Religious Affairs and Endowments, Mr Nasr al-Din Mufreh, pledged to investigate the attacks, signing a ministerial order which appointed commissioners to carry out the investigation.

Iran – Christian prisoners released

Pastor Amin Khaki was sentenced to 14 months in prison for ‘spreading propaganda against the Islamic Republic of Iran’. Rokhsare Ghanbari (Mahrokh) was sentenced to one year in prison on charges of ‘spreading propaganda against the system’.

Both were released temporarily as part of efforts to control the rapid spread of COVID-19 in Iran's prison system, and were subsequently informed they did not need to return to complete their sentences. Fatemeh Bakhteri (Aylar) was sentenced to one year in prison and was barred from social activities for two years after being found guilty of ‘spreading propaganda against the regime’. She was released temporarily after serving the first few months of her sentence, and was later informed she had been pardoned for Persian New Year.

Yasser Mossayebzadeh, who was sentenced 10 years imprisonment along with Pastor Yousef Nadarkhani, Deacon Saheb Fadaie and Mohammadreza Omid (Yuhan), was granted temporary furlough from Evin prison due to the spread of COVID-19. However, Pastor Nadarkhani and Deacon Fadaie remained in prison, while Mr Omid, who was released early, was later sent into internal exile.

Eritrea – Christian prisoners conditionally released

Releases in August of 101 members of the Muslim community, who had been detained since 2018, were followed by the releases in August and September of at least 64 Christians. They had been imprisoned without charge or trial because of their religious belief in Mai Serwa and Me'eter prisons for between two and 16 years.

The releases initially appeared to be linked to the spread of COVID-19. However, the prisoners had to provide guarantors, who risk losing their properties, and even their own freedom, if one of the detainees flees the country.

Moreover, just two weeks earlier, several Christians, including five church leaders and around eight women, had been arrested in Asmara and Dekemhare respectively. According to one of our sources: 'They [the government] cannot detain everybody, so they keep you for some time, hoping that you will become weak or frightened. Then they put in other people.'

Empowering communities and individuals

CSW's advocacy in political arenas around the world seeks to echo and amplify the voices of civil society. However, we believe that to bring lasting change we must work with activists, journalists, religious leaders and partner NGOs in the countries on which we focus. It is a priority for us to build and equip networks of partners and communities, empowering them to become advocates for justice.

Across many of the countries on which we work, we dedicate resources towards empowering people, as well as assisting victims. We train religious leaders, activists, and other human rights defenders and victim communities in freedom of religion or belief advocacy, among other issues, which in turn makes us even more effective in our work.

Equipping and empowering communities begins with training them in the rights to which they are entitled, and equipping them to be able to speak up for themselves with greater impact.

This area of work continued throughout 2020, with our teams developing creative ways to provide vital training and capacity-building remotely and securely.

Much of what we do in this regard cannot be shared publicly for the safety and security of our staff teams and those with whom we work.

“My life has been impacted with a before and after this course. What struck me most about this course was knowing that we are surrounded internationally and knowing that there are people who are interested in our rights being defended here and everywhere in the world.”

Speaking out and standing in solidarity

One of the most important elements of CSW's work, which very often goes unseen, is the solidarity aspect. Our teams stand with, support, and walk alongside the victims of injustice on a daily basis. The past year was no exception. At any one moment in time we were supporting individuals across the globe – via phone, video calls, through cards and letters or in prayer. Here is a snapshot of the people and communities we supported in 2020.

#FreeLeah

Leah was one of 110 girls abducted from their school in Dapchi, Nigeria, in February 2018. The next month, 104 of the girls who had survived the ordeal were returned home following negotiations by the government. However, Leah refused to convert in exchange for her freedom, and we have been advocating, campaigning and praying for her release ever since.

On 19 February 2020, CSW marked the second anniversary of Leah's abduction with her mother, Rebecca Sharibu, who joined our fourth protest outside the Nigerian High Commission in London.

Together with CSW's Founder President, Rebecca courageously presented our petition with over 12,132 signatures to the High Commission, calling on the Nigerian government to take action to secure Leah's release. Over 70 supporters stood and prayed in solidarity with Rebecca and her family, including Helen Berhane, the Eritrean gospel singer who spent 32 months imprisoned in a shipping container on account of her faith.

Leah's faith continues to inspire CSW's work, and we are committed to ensuring that she is not forgotten. As we continue to call on politicians to act on her behalf, our advocates, including our team in Nigeria, are also challenging the behaviours, policies and ideologies that enable people like Leah to be abducted.

Over 250 people joined our #prayforLeah event to mark Leah Sharibu's 17th birthday, with contributions from Matt Redman, Nigerian and UK church leaders, Archbishop Angaelos, Pete Greig, and several MPs.



“I want to thank you once again for the encouragement I receive from all of you and plead with you to continue praying until Leah is out.”

Rebecca Sharibu speaking outside the Nigerian High Commission, February 2020

A global campaigning movement

Our advocacy is augmented by the activism of our global network of campaigners, who use their voices to speak up for people facing injustice because of their religion or belief.

As our advocacy teams informed and challenged policymakers, we mobilised our supporters to put pressure on stakeholders and stand in solidarity with those suffering because of their beliefs. Together with the steadfast prayers of our supporters and staff, this strategy yielded several breakthroughs in 2020.

Sorry, China, I'm Not Buying It: 'Re-education camps' and forced labour in the Uyghur Region

In 2020, CSW launched a campaign addressing the human rights crisis in the Xinjiang Uyghur Autonomous Region, where between one and three million Uyghurs, Kazakhs and members of other predominantly Muslim ethnic groups have been detained in 're-education camps' since around 2017.

CSW has persistently advocated on behalf of religious minorities in the Xinjiang for over a decade. 2020 saw us build on this advocacy by mobilising supporters to raise the Uyghur crisis with their MPs and urging Western retailers – including Marks & Spencer and ZARA – to ensure that their supply chains are not implicated in the forced labour of Uyghurs and other peoples.

This public campaigning coincided with our Public Affairs team highlighting the situation and cases of concern in the media, with the UK government, and at the European Union and the United Nations.

The power of partnerships: M&S signs Call to Action

CSW's campaign against Uyghur forced labour was born out of a partnership with other civil society organisations, Uyghur rights groups and trade unions in the Coalition to End Forced Labour in the Uyghur Region, which CSW joined in 2020.

In September, we launched a campaign urging M&S to sign the Coalition's Call to Action and, on 6 January 2021, M&S became the first top-tier global retailer to make its commitment public.

Since CSW was the only organisation to target M&S specifically, it is evident that the campaigning of our supporters had an effect.

These efforts were underpinned by the work of the Coalition, who devised the Call to Action and engaged with M&S directly. Therefore, the success of this campaign is a testament to the power of strategic partnerships in achieving change.

“When it comes to sustainable and ethical clothing, we can only achieve real change at scale by working with others, which is why we are proud to be formally supporting the coalition...”

Richard Price, M&S Clothing & Home MD



Professor Tarfa released

Our campaigning in 2020 concluded with another breakthrough: Professor Richard Solomon Musa Tarfa released from prison on bail.

On Christmas Day 2019, Professor Tarfa was detained and later informed he would be charged with illegally operating the Du Merci orphanages in Kano and Kaduna States, Nigeria, which he founded with his wife. Once it became clear this charge would not stick, Professor Tarfa was charged with criminal conspiracy and abduction and remanded in custody on bail terms that appeared deliberately excessive, facing repeated delays and cancellations of bail review hearings. Meanwhile, 27 children were seized from the Du Merci orphanages and placed in a government-run home, where reports soon emerged of their maltreatment.

In response to this injustice, as our advocacy team lobbied key policymakers and UN special mechanisms to take action on his behalf, we also rallied 2,429 supporters across the world to email the Nigerian High Commissioner, urging the Nigerian government to ensure Professor Tarfa's release. Professor Tarfa's case was raised by MPs in parliamentary questions and debates, several members of the UK FoRB Forum called for official interventions on behalf of the professor and Du Merci children in a letter to the UK Foreign Commonwealth & Development Office, and a House of Lords Peer wrote directly to the Police Commissioner and the Attorney General of Kano State, as well as the Nigerian High Commission in the UK.

As a result, The British High Commission in Abuja raised Professor Tarfa's case with the National Human Rights Commission of Nigeria and the Kano State authorities. The UK Prime Minister's Special Envoy for FoRB also raised the case at a senior level within Nigeria's Federal Government. Then, after almost a year in detention, Professor Tarfa was released on bail on 10 December 2020.

While we celebrate this milestone, this case is not closed yet. As of February 2021, there are still charges against Professor Tarfa, 12 children of the Du Merci orphanages remain in the government-run home, and five children aged between four and eight have been taken to a rural facility where their names have been changed. We will continue to pray, advocate and campaign on their behalf until all charges are dropped and this family is reunited.



“I, on behalf of Du Merci, want to appreciate the family of CSW for standing beside us...That’s why we are calling on you to continue the good work you are doing. To continue to pray for us. To continue also to campaign against the illegal detention of our children.”

Financial Review

Overview

Our 2020 income was £2.271million. This was a 1.5% decrease over the 2019 income of £2.306million caused by 59% reduction in the institutional grants activities but favourably absorbed by 24% increase in the donations from individuals and trusts.

In line with our strategy, the leadership has again designated £100k for international development.

- Unrestricted donations to total income ratio was 87% (2019: 73%) which aligns with the aforementioned increase in donations from trusts/foundations and individuals.
- Expenditure at £2.04million was 15% lower than 2019 (£2.39million), expectedly due to the lower level of institutional grants activities.
- A further £1k was spent on our ongoing corporate rebranding programme, bringing the cumulative to date (since 2015) to £58k.
- There was a prudent unrealised (but determined) valuation loss of £11k on the investment property, which was disposed of in February 2021. This reduced the net income for the year to £220k

How we raised funds

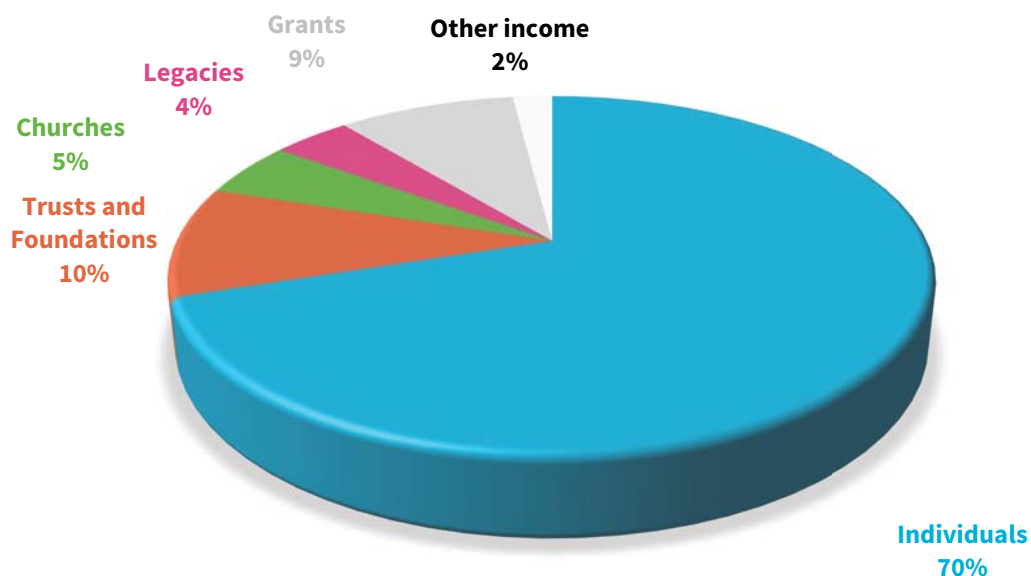
CSW greatly appreciates the financial support it receives from individuals and organisations. They play a key part in enabling us to do our work of ensuring that the right to freedom of religion or belief is upheld and protected around the world. We are particularly grateful for the gifts we received last year as COVID-19 impacted some of our usual funding sources. Our supporters continued to give faithfully and sacrificially so we could continue to speak out against the injustices people were facing for their beliefs, especially as marginalised faith groups are even more vulnerable during the COVID-19 crisis.

We produce regular communications and host events to ensure that our supporters understand how their donations are used. These updates include first-hand accounts from those who have been impacted by our work. We seek to acknowledge all gifts within a timely manner and ensure supporters can choose which communications they receive from us and how frequently. We also make it very clear and easy for individuals to opt out of our communications at any time.

Our fundraising activities included direct mail and online appeals, a matched giving campaign, church fundraising and applications to trust and institutions. We also offered supporters more opportunities to give digitally, including donating as they shop online and through text giving.

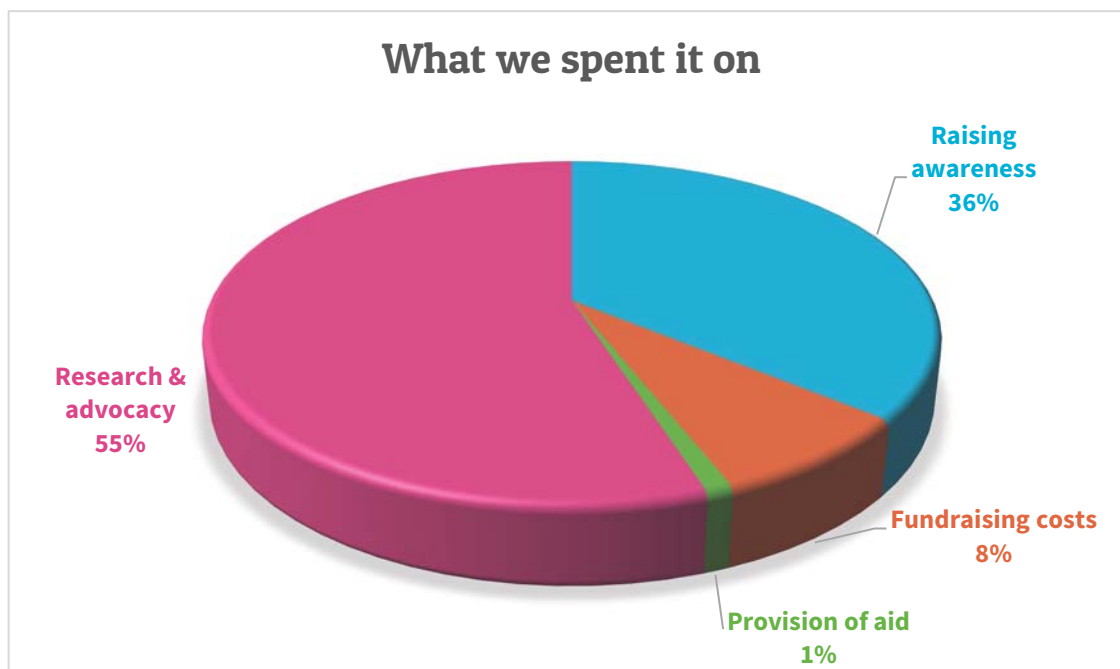
We are registered with the Fundraising Regulator. All our fundraising was undertaken by CSW staff - no commercial fundraisers were used. Our staff seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice – some are members of the Institute of Fundraising. Our fundraising staff adhere to the guidance in the Chartered Institute of Fundraising's Treating Donors Fairly: Fundraising with donors in vulnerable circumstances and always ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – no one opted out of our communications via this service this year. We received two complaints about our fundraising this year which were both resolved well (2019: no complaints).

2020 Income Breakdown

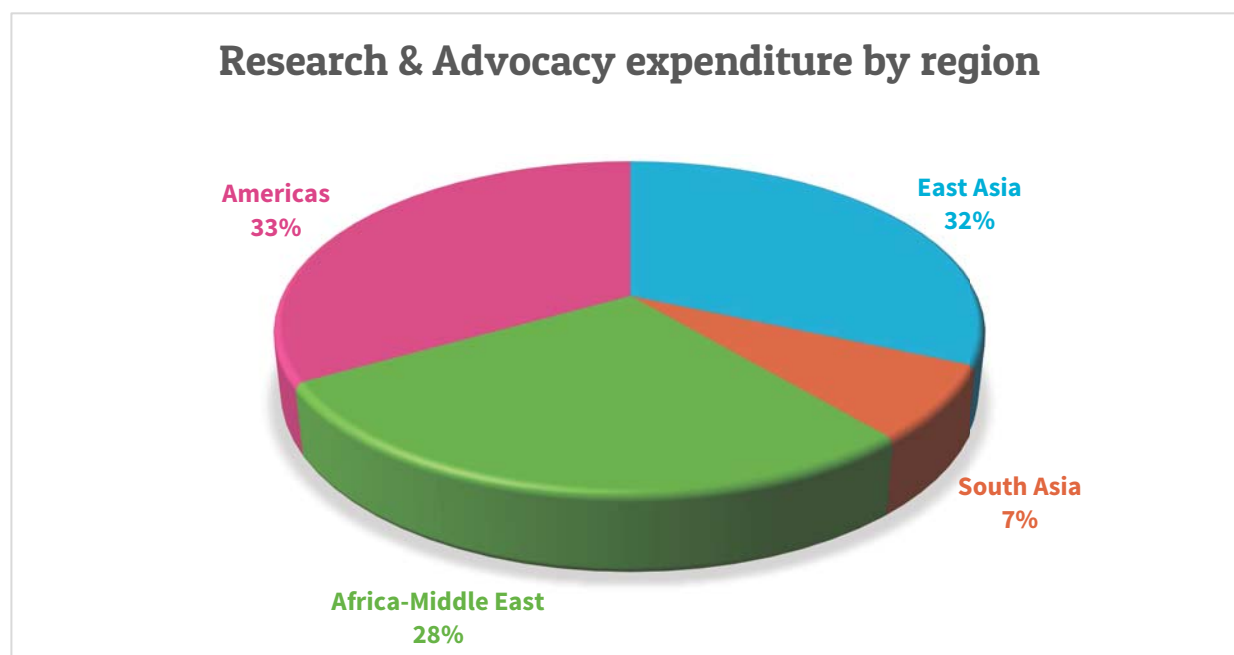


What we spent it on

£2.04million of the total income of £2.271million was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy £1,128k (55%); Raising Awareness £738k (36%); Provision of Aid £24k (1%) and Raising Funds £150k (8%). Further £11k was prudently set aside against the overvaluation of the investment property, which was sold in February 2021. The remaining £220k was put into general reserves.



The research & advocacy expenditure is split across our four regional teams in this order: Africa/Middle East £314k (28%), Americas £375k (33%), East Asia £357k (32%) and South Asia £82k (7%).



Reserves policy and position

The Trustees (at the executive committee meetings) regularly review and update the reserves policy, following continual review of the reliability of our income streams, our commitment to future expenditures, and the risks we face as a fully non-trading charity.

Our current reserves policy is aimed at holding a free reserves in range of £350,000 to £450,000.

The lower end of the range provides sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the current year (c.£350K). This is in consideration of the company's notice period to staff in case of winding up.

The upper end of the range covers up to 25% (three months' worth) of our committed 'core' expenditure for the current year on the basis of planned activity, plus £30k risk contingency for short term timing differences in working capital, such as for grant funding reimbursements. This comprises the following, with 25% of the current year's expenditure shown in brackets:

- staff salaries, NI and Pensions (£355K)
- office rent costs (£34K)
- contracted ancillary services (£28K)
- risk contingency for short-term deficits in a cash budget, e.g. money needed to be spent before a funding grant is received (say £30K)

A second data point, which helps us to determine the upper end of the range of £450K, reflects a portion of our 'uncommitted income' in the year. This comprises the following:

- 25% (three months' worth) of one-off income. Our one-off income is made up of donations that are more irregular and amounts to £1.8m. 25% of this is £450K

CSW Annual Report and Accounts 2020

Our actual free reserves at the end of the year (Unrestricted Funds reduced by Tangible assets and Investment) was £765k. This was remarkably higher than the 2019 figure of £238k due to the 2020 net income and by the release of the investment property to current assets prior to its disposal in February 2021.

Investment policy

Under its Memorandum and Articles of Association, the charity (through its trustees) has the power to invest in such stocks, shares, investments, and property in the UK as deemed fit. The charity has made such investments to generate a return and has made no social investments.

The trustees, having regard to the company's liquidity requirements have operated a policy of investing surplus funds (through professional advisers) in appropriate interest-bearing deposits at the optimum market rate (preferably exceeding inflation, as measured by the retail prices index).

The Directors invest funds held in reserves in accordance with the Reserves Policy (above) in appropriate interest-bearing deposits at a target rate exceeding inflation (as measured by the retail prices index).

The invested funds held on 90day deposit achieved an average rate of 1.3%, against the average national retail prices index of 1.2% for the year 2020.

All the investment income in the year was within the United Kingdom and no social investments were made.

Funds in deficit

All funds positions are shown in Notes 17 and 18 to this report.

The Directors regularly review and approve transfers from general to restricted funds in deficit where the Directors are not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas. A total of £153k was transferred into eight such funds. (2019: £96k was transferred into twenty three such funds.)

The directors and management are confident that incomes in the next period will adequately recover the restricted funds that remain in deficit at the end of the year.

Financial Risk

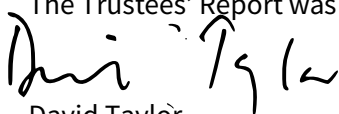
The Trustees are satisfied that the level of free reserves (£765k) conveniently meet the expectations of the Reserves Policy (£350k to £450k).

Auditors

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect has been approved at the Annual General Meeting on 26 March 2021.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' Report was approved by the Board of Trustees on 6 May 2021 and signed on their behalf by



David Taylor
Chair of Trustees
6 May 2021

Independent Auditor's Report to the Members of Christian Solidarity International

Opinion

We have audited the financial statements of Christian Solidarity International (the charitable company') for the year ended 31 December 2020 which comprise of the Statement of Financial Activities, the Charitable Company Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements: and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Company and the sector in which it operates and considered the risk of the Charitable Company not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting which could have a material impact on the financial statements. In relation to the operations of the Charitable Company this included compliance with the Charities Act and SORP 2019, GDPR, employment law and health & safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We reviewed systems and procedures to identify potential areas of management override risk. In particular, we carried out testing of journal entries and other adjustments for appropriateness, and evaluated the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

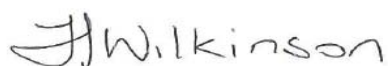
We reviewed minutes of Trustee Board meetings, any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, enquiries of management and officers of the Charitable Company and a review of the risk management processes and procedures in place including a review of the risk register maintained by the charitable company. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions

reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

3rd Floor,
24 Old Bond St,
Mayfair,
London
W1S 4AP

Dated 25 May 2021

Statement of Financial Activities - Incorporating Income and Expenditure

Accounts for the year ended 31 December 2020

		Unrestricted Funds		Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	General £'000	Designated £'000	£'000		£'000
Income						
Donations and legacies		1,839	100	88	2,027	1,823
Investments: UK bank interest		1	-	-	1	1
Charitable activities						
Grants		-	-	197	197	482
Other resources		46	-	-	46	-
Total income		1,886	100	285	2,271	2,306
Expenditure						
Raising funds	3	150	-	-	150	132
Charitable activities						
Provision of Aid	4	-	-	24	24	15
Raising Awareness	5	711	27	-	738	708
Research and Advocacy	6	629	-	499	1,128	1,535
Total expenditure		1,490	27	523	2,040	2,390
Net income/(expenditure) before (losses)/gains on investments		396	73	(238)	231	(84)
Net (losses)/gains on investments		(11)	-	-	(11)	4
Net income/(expenditure)		385	73	(238)	220	(80)
Transfers between funds		(142)	-	142	-	-
Net movement in funds		243	73	(96)	220	(80)
Funds brought forward at 1 January 2020		471	100	77	648	728
Funds carried forward at 31 December 2020		714	173	(19)	868	648

All the above results are derived from continuing activities.

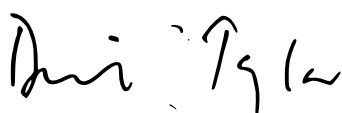
All the recognised gains and losses are included in the above Statement of Financial Activities.

Movements in funds are disclosed above and in Notes 17 and 18 to the financial statements.

Balance Sheet – As at 31 December 2020

	Note	2020	2019 £'000
Fixed assets			
Tangible	12	122	130
		<u>122</u>	<u>130</u>
Current assets			
Investments	13	192	203
Debtors	14	148	152
Short-term deposits		76	75
Cash at bank and in hand		487	250
		<u>903</u>	<u>680</u>
Creditors: amounts falling due within one year	15	107	162
Net current assets		<u>796</u>	<u>518</u>
Total assets less current liabilities		<u>918</u>	<u>648</u>
Creditors: amounts falling due after one year	15	(50)	-
Net assets		<u>868</u>	<u>648</u>
Funds	17/18		
Unrestricted funds			
<i>General funds</i>		714	471
<i>Designated funds</i>		173	100
Restricted			
<i>Research and advocacy funds</i>		(19)	77
		<u>868</u>	<u>648</u>

These accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006, relating to small companies and were approved by the Board and signed on their behalf by:



David R Taylor
Chair of Trustees
6 May 2021



Simon George
Deputy Chair of Trustees

Statement of Cash Flows For the year ended 31 December 2020

	Note	2020 £'000	2019 £'000
Cashflows from operating activities:			
Net cash generated by operating activities	(i)	216	103
Cash flows from investing activities			
Interest received		1	1
Payments to acquire tangible fixed assets		(29)	(31)
Proceeds on sale of tangible fixed assets		-	-
Proceeds on sale of fixed asset investments		-	-
Cash (used in) investing activities		<u>(28)</u>	<u>(30)</u>
Cash flows from financing activities			
Interest paid		-	-
Coronavirus Job Retention Scheme (CJRS) Loan		50	-
Cash (used in) financing activities		<u>50</u>	<u>-</u>
Net cash inflow		238	73
Cash and cash equivalents at 1 January 2020		325	252
Cash and cash equivalents at 31 December 2020		<u><u>563</u></u>	<u><u>325</u></u>

i) Reconciliation of net movement in funds to net cash flow from operating activities

Net income/(expenditure)	220	(80)
Interest paid shown in financing activities	-	-
Interest received shown in investing activities	(1)	(1)
Depreciation	35	51
(Gain)/loss on disposal of tangible fixed assets	2	-
(Gain)/loss on disposal of investment assets	-	-
Unrealised (gain)/loss on revaluation of investment assets	11	(4)
Decrease in debtors	4	92
(Decrease)/Increase in creditors	(55)	45
Net cash generated by operating activities	<u>216</u>	<u>103</u>

Analysis of changes in net debt

	2020 £	2019 £
Cash and cash equivalents at 1 January 2020	325	252
Cashflows	238	73
Other non cash changes	-	-
Cash and cash equivalents at 31 December 2020	<u><u>563</u></u>	<u><u>325</u></u>

The notes on pages 37 to 52 form part of these financial statements.

Notes to the Financial Statements For the year ended 31 December 2020

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary accounts in these financial statements are rounded to the nearest thousand £.

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and 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.

1.1.1 Going concern

Following the WHO's declaration of COVID-19 as an international pandemic in March 2020 and the subsequent restrictions imposed by the UK government, as well as similar constraints and a greater impact in many of the countries in which the charity works, CSW has been affected in a number of ways:

Operationally all offices are currently closed but our teams continue to work effectively remotely, and digital solutions have been introduced to better enable and facilitate this. At the same time, we have seen an increased demand for our research and advocacy expertise during the pandemic where minority communities find themselves at even greater risk. Our team of advocates have adjusted to new ways of working in light of the virus. They have demonstrated ingenuity and innovation in the face of adversity and are a credit to the organisation.

Whilst particular concern was paid to the short-term economic impact of the pandemic our forecasting considered the longer-term effect this may have on our supporters through the next 12-18 months. In order to offset the anticipated decline in income the organisation carried out a 360-degree cost-saving review and reduced expenditure levels accordingly, we took advantage of the UK governments Coronavirus Job Retention Scheme to furlough approx. 25% of staff in order to relieve the pressure on cash-flow in the short term and put in place adequate borrowing facilities should they be needed. One of the strengths of CSW is our relatively small size which allows for a high degree of agility, enabling the organisation to flex with external and internal pressures and several contingency plans are in place to protect the charity should incomes fall further than forecasted.

The directors therefore consider that the resources available to the company will be sufficient for it to be able to continue as a going concern both in the short-term where cash flow is being carefully managed and the long-term where the economic impact on the UK economy is unknown.

However, there is a degree of uncertainty about how long operating restrictions may last and further adaptations to the operational engine of CSW could affect this assessment. The financial statements do not contain any adjustments that would be required if the company were not able to continue as a going concern.

1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £35,557. (2019: £15,959)

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or Trustees' estimate of market value less depreciation. Only tangible fixed assets over £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

■ Office Furniture/Equipment/Computers	33.3%
■ Leasehold Improvements	33.3%
■ Computer Software	33.3%

1.4 Investments

Investment assets are stated at market value at balance sheet date or the Trustees' best estimate of market value at that date. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals in the year.

1.5 Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

1.6 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 opening of the deposit.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Financial instruments

The charity only has financial assets and liabilities of the kind that qualify as basic financial instruments:

- Investments measured at their fair value as at the balance sheet date;
- Fixed assets are measured at amortised cost; and
- All other assets and liabilities are held at cost.

1.9 Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the Trustees' estimated market value at the time of receipt.

1.10 Expenditure and the basis of allocation of costs

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. The majority of costs are directly attributable to specific activities. Staff costs are allocated on the

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

basis of time spent by staff on each activity. Office costs, including rent of premises, are charged directly to the activity when incurred.

1.11 Support and governance costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity. They include governance cost, Finance/IT and office costs, depreciation of assets, audit fees, financial charges and loss or gain on currency revaluation.

Support costs include irrecoverable VAT.

Support costs are allocated to each of the charitable activities on the consistent basis of staff time spent in supporting each activity in the year.

In 2020 management reviewed the support costs allocation policy and revised allocation of staff costs to better reflect work on regional programmes.

1.12 Value Added Tax

Value Added Tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Fundraising costs

These comprise the salaries of UK staff directly involved in promoting the charity and expenditure incurred in inducing people and organisations to contribute financially to the charity's work. Also included are the costs of advertising and the staging of special fundraising events.

1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31st December 2020.

1.15 Grants Receivable Contracts

Grants are recognised as receivable restricted income on the date the contract agreement is signed where meeting the terms or conditions are within the charity's control and there is sufficient evidence that they have been or will be met.

Where grant contract agreements contain certain conditions that specify the services to be performed in receipt of a grant, income is recognised to the extent that the charity has provided the specified good or services.

Outgoings are reflected as 'Expenditure on Grants received' (Note 6).

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 18).

1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, Audit Fees and Financial Charges) and a fair apportionment of Salaries, Office & Travel costs. These have been allocated between fundraising costs and charitable activities according to staff time.

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

1.17 Fund accounting

Funds held by the charity are:

- *Unrestricted general funds* – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- *Designated funds* – These funds are set aside by the Trustees for specific projects.

Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

1.18 Foreign currency translation

Foreign currency transactions are translated into the company's records using the exchange rates prevailing on the dates the transactions occur; however, if the rates do not fluctuate significantly, an average rate for the period is used as an approximation. At the balance sheet date, all monetary assets and liabilities denominated in foreign currencies are translated using the rates of exchange ruling at that date. Exchange gains or losses arising are recognised as income or expenditure for the year.

1.19 Pensions

The charity contributes to employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

1.20 Operating leases

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

1.21 Legacies

Legacies are recognised at the earlier of actual receipt or on receipt of final estate accounts which confirm the charity's entitlement to receive the legacy, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to Christian Solidarity International

1.22 Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment, and IT equipment.

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

2 Income

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,513	-	78	1,591
Donations from Trusts and Foundations	107	100	10	217
Donations from Churches	126	-	-	126
Legacies	93	-	-	93
	1,839	100	88	2,027
Charitable activities				
Government grants	-	-	111	111
Other grants	-	-	86	86
	-	-	197	197
	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£'000	£'000	£'000	£'000
Donations and legacies				
Donations from Individuals	1,122	-	124	1,246
Donations from Trusts and Foundations	81	100	26	206
Donations from Churches	150	-	-	150
Legacies	220	-	-	220
	1,573	100	150	1,823
Charitable activities				
Government grants	-	-	254	254
Other grants	-	-	228	228
	-	-	482	482

Government and other grants income relate to the conditions-fulfilled work on 6 grants (2019: 7) mainly on the defending and education, training and promotion of Freedom of Religion or Belief (FoRB) in 3 (2019: 3) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from 3 (2019: 2) government agencies in 2 (2019: 2) countries.

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

Investment and other incomes

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£'000	£'000	£'000	£'000	£'000
Investments					
Interest from UK banks	1	-	-	1	1
Other resources	46	-	-	46	-

3 Raising Funds

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Fundraising and sponsorship	4	-	-	4
Direct fundraising activities	-	-	-	-
Staff costs	94	-	-	94
Office costs	-	-	-	-
Travel costs	-	-	-	-
Appeal costs (direct mail, trust applications, dinners)	21	-	-	21
Advertising and merchandise	-	-	-	-
	119	-	-	119
Support and Governance Costs (apportioned per note 7)	31	-	-	31
	150	-	-	150

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2019 £'000
Fundraising and sponsorship	4	-	-	4
Direct fundraising activities	-	-	-	-
Staff costs	83	-	-	83
Office costs	-	-	-	-
Travel costs	-	-	-	-
Appeal costs (direct mail, trust applications, dinners)	16	-	-	16
Advertising and merchandise	-	-	-	-
	103	-	-	103
Support and Governance Costs (apportioned per note 7)	29	-	-	29
	132	-	-	132

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

4 Provision of aid

	2020 £'000	2019 £'000
Third Party Aids	12	11
Special (JR) Fund for the Persecuted	12	4
	<u>24</u>	<u>15</u>

5 Raising Awareness

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Staff Costs	294	18	-	312
Office Costs	30	-	-	30
Travel Costs	-	4	-	4
Response				
Magazine/Website/Leaflets	51	-	-	51
Campaigns, Advertising and				
Video/Audio	16	5	-	21
Speaking at Churches,				
Conferences, Events	-	-	-	-
	<u>391</u>	<u>27</u>	<u>-</u>	<u>418</u>
Support and Governance Costs (apportioned per note 7)	320	-	-	320
	<u>711</u>	<u>27</u>	<u>-</u>	<u>738</u>

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2019 £'000
Staff Costs	278	-	-	278
Office Costs	33	-	-	33
Travel Costs	1	-	-	1
Response				
Magazine/Website/Leaflets	56	-	-	56
Campaigns, Advertising and				
Video/Audio	23	-	-	23
Speaking at Churches,				
Conferences, Events	42	-	-	42
	<u>433</u>	<u>-</u>	<u>-</u>	<u>433</u>
Support and Governance Costs (apportioned per note 7)	275	-	-	275
	<u>708</u>	<u>-</u>	<u>-</u>	<u>708</u>

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

6 Research and Advocacy

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2020 £'000
Staff Costs	341	-	-	341
Office Costs	-	-	-	-
Public Affairs Advocacy & Campaigns	9	-	-	9
Travel Costs	1	-	-	1
Advocacy, Fact-Finding and Research	-	-	313	313
Expenditure on grants received	-	-	186	186
	351		499	850
Support and Governance Costs (apportioned per note 7)	278	-	-	278
	629		499	1,128

The Directors have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded. All the six (2019: 7) projects fall under this category.

	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds 2019 £'000
Staff Costs	616	-	-	616
Office Costs	1	-	-	1
Public Affairs Advocacy & Campaigns	17	-	-	17
Travel Costs	2	-	-	2
Advocacy, Fact-Finding and Research	-	-	201	201
Expenditure on grants received	-	-	490	490
	636		691	1,327
Support and Governance Costs (apportioned per note 7)	208	-	-	208
	844		691	1,535

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

7 Support Costs

	Support costs	Governance costs	2020
	£'000	£'000	£'000
Finance/IT & corporate costs	358	-	358
CSW rebranding	1	-	1
Depreciation of Assets	35	-	35
(Gain)/Loss on sale of assets	2	-	2
Executive Department Costs	118	103	221
Board Members'/Meeting expenses	-	1	1
Audit fee	-	13	13
Financial charges	-	13	13
Conferences and International Partners' Meetings	-	-	-
(Gain)/Loss on currency revaluation	-	(15)	(15)
	<u>514</u>	<u>115</u>	<u>629</u>

Allocated on the consistent basis of staff time (estimated) spent on:

Fundraising and Advertising	31
Raising Awareness	320
Research and Advocacy	278
	<u>629</u>

	Support costs	Governance costs	2019
	£'000	£'000	£'000
Finance/IT & corporate costs	175	-	175
CSW rebranding	7	-	7
Depreciation of Assets	51	-	51
(Gain)/Loss on sale of assets	-	-	-
Executive Department Costs	127	116	243
Board Members'/Meeting expenses	-	3	3
Audit fee	-	10	10
Financial charges	-	10	10
Conferences and International Partners' Meetings	-	2	2
(Gain)/Loss on currency revaluation	-	11	11
	<u>360</u>	<u>152</u>	<u>512</u>

Allocated on the consistent basis of staff time (estimated) spent on:

Fundraising and Advertising	29
Raising Awareness	275
Research and Advocacy	208
	<u>512</u>

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

8 Net income/(expenditure) for the year is stated after charging/(crediting):

	2020 £'000	2019 £'000
Depreciation	35	51
(Gain)/Loss on sale of assets	2	-
Trustees' Indemnity Insurance	1	1
Auditors remuneration	10	10
CSW Corporate rebranding	1	7
Operating lease - Land & Building	67	67
Operating leases - Plant & Machinery	3	3
(Gain)/Loss on currency revaluation	(15)	12

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and all is applied for charitable purposes.

10 Analysis of staff costs

	2020 £'000	2019 £'000
Salaries	1,213	1,213
Social security costs	94	93
Pension contributions	126	124
	1,433	1,430

The average number of employees during the year was

	2020	2019
Executive	2	2
People & Culture	1	1
Advocacy	19	19
Communications	12	14
Finance	5	5
	39	41

The actual number of paid staff working as at 31 December 2020 was 37 (2019: 39).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 was:

	2020	2019
Between £60,000 and £70,000	1	1

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

Pensions contributions for higher paid employees totalled £4k (2019: £2k)

Pensions Costs

The charity operates a defined contribution pension plan for its employees.

Eligible staff members are auto-enrolled into the group pension scheme into which all contributions due from the charity in the current and preceeding years were duly settled.

Volunteers

Two (2019: ten) unremunerated volunteers rendered about 26 (2019: 380) work days in two (2019: three) departments of the company.

Key Management Personnel

The charity considers its key management personnel to be its trustees and the members of the Strategic Leadership Team (SLT).

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £494k (2019: £421k).

11 Related Party Transactions

The Trustees are not remunerated. Less than £0.5k (2019: £1k) was reimbursed to 1 (2019: 4) directors for travel and expenses incurred for overseas mission trips, payment of aid, conference and exhibition costs, travel to Board meetings and speaking engagements, and supporting CSW International partners.

A total of unrestricted and unconditional donations of £10k (2019: £9k) was received from five (2019: seven) trustees in the year.

About £1k (2019: £4k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

The investment property (at 126 Poyle Road) is jointly owned by the charity and the Founder/President - Revd Mervyn Thomas who occupies it and cannot be sold without consent of both parties.

An application to the charity commission was made in 2002 to approve such a joint investment and approval was given on 3rd September 2002.

On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in the property for £192,413.

There was no related-party transaction in the year (and there was none also in 2019).

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

12 Tangible Fixed Assets

	<i>Furniture and fittings</i> £'000	<i>Computer software</i> £'000	<i>Office equip/ computers</i> £'000	<i>Leasehold improvements</i> £'000	<i>Motor vehicles</i> £'000	<i>Total</i> £'000
Cost						
At 1st January 2020	18	11	125	159	-	313
Additions	-	2	27	-	-	29
Disposals	-	-	(29)	-	-	(29)
At 31st December 2020	18	13	123	159	-	313
Depreciation						
At 1st January 2020	14	10	94	65	-	183
Charge for year	2	1	19	13	-	35
Released on disposals	-	-	(27)	-	-	(27)
At 31st December 2020	16	11	86	78	-	191
Net book value						
At 31st December 2020	2	2	37	81	-	122
At 31st December 2019	4	1	31	94	-	130

13 Investment (held in UK)

	Shares £'000	Investment Property £'000	Total 2020 £'000	Total 2019 £'000
Market value				
Market value at 1st January 2020	-	203	203	199
Additions	-	-	-	-
Disposals	-	-	-	-
Unrealised (losses)/gains in the year	-	(11)	(11)	4
Market value at 31st December 2020	-	192	192	203
Historical cost at 31st December 2020			120	120

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

The investment is 120/290 share in a property (at 126 Poyle Road), jointly owned with the charity's Founder/President – Rev Mervyn Thomas.

(In October 2018, the property was professionally valued by Cresswell Associates - an Independent Chartered Surveyors firm to £480,000)

On 19 February 2021, Rev Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in the property for £192,413.

14 Debtors

	2020 £'000	2019 £'000
Grants receivable	17	49
Other debtors	94	73
Prepayments	37	30
	<u>148</u>	<u>152</u>

15 Creditors

Creditors: Amounts falling due within one year

	2020 £'000	2019 £'000
Trade creditors	10	15
Other taxes and social security	24	25
Deferred Grants Income	24	92
Other creditors	1	4
Accruals and provisions	48	26
	<u>107</u>	<u>162</u>

b) Deferred income reconciliation

	2020 £'000	2019 £'000
Balance brought forward	92	-
Amount recognised in the year	(68)	-
Amount deferred in the year	-	92
Balance carried forward	<u>24</u>	<u>92</u>

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

Creditors: Amounts falling due after one year

	2020 £'000	2019 £'000
Coronavirus Job Retention Scheme (CJRS) Loan	50	-
Due within one year	-	-
Between 1 and 2 years	-	-
Between 2 and 5 years	50	-
After 5 years	-	-
	50	-

16 Net assets

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2020 Total £'000
Unrestricted funds - general	122	642	(50)	714
Unrestricted funds - designated for international development	-	173	-	173
Restricted funds	-	(19)	-	(19)
	122	796	(50)	868

	Fixed assets £'000	Net current assets £'000	Long-term liabilities £'000	2019 Total £'000
Unrestricted funds - general	333	138	-	471
Unrestricted funds - designated for international development	-	100	-	100
Restricted funds	-	77	-	77
	333	315	-	648

17 Unrestricted Funds

	Balance at 1.1.20 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.12.20 £'000
Revaluation Reserve	83	-	(11)	-	72
Designated for international development	100	100	(27)	-	173
General	388	1,886	(1,490)	(142)	642
	571	1,986	(1,527)	(142)	887

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

	<i>Balance at 1.1.19</i>	<i>Income</i>	<i>Expenditure, gains and losses</i>	<i>Transfers</i>	<i>Balance at 31.12.19</i>
	£'000	£'000	£'000	£'000	£'000
Revaluation Reserve	79	-	4	-	83
Designated for international development	-	100	-	-	100
General	594	1,574	(1,684)	(96)	388
	673	1,674	(1,680)	(96)	571

The revaluation reserve relates to the investment property at 126 Poyle Road jointly owned by the charity and the Founder/President - Mervyn Thomas.

However, on 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in the property for £192,413.

The management designated a trust giving of £100k in the year for international development, in pursuit of our global regionalisation strategy.

18 Restricted Funds

	<i>Balance at 1.1.20</i>	<i>Income</i>	<i>Expenditure, gains and losses</i>	<i>Transfers</i>	<i>Balance at 31.12.20</i>
	£'000	£'000	£'000	£'000	£'000
Research and Advocacy					
East Asia	34	42	(56)	-	20
South/Central Asia	-	20	(51)	20	(11)
Africa/Middle East	21	15	(161)	98	(27)
Latin America	-	11	(56)	25	(20)
Europe	-	-	(1)	-	(1)
Others	1	-	-	-	1
Grants	9	191	(186)	(1)	13
Special Funds	12	6	(12)	-	6
	77	285	(523)	142	(19)

‘Special Funds’ represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

Notes to the Financial Statements For the year ended 31 December 2020 (cont.)

	Balance at 1.1.19 £'000	Income £'000	Expenditure, gains and losses £'000	Transfers £'000	Balance at 31.12.19 £'000
Research and Advocacy					
East Asia	3	70	(46)	7	34
South/Central Asia	(14)	21	(23)	16	-
Africa/Middle East	10	47	(123)	87	21
Latin America	(7)	12	(19)	14	-
Europe	(1)	-	(1)	2	-
Others	1	-	-	-	1
Grants	28	482	(490)	(11)	9
Special Funds	35	-	(4)	(19)	12
	55	632	(706)	96	77

'Grants' represents restricted activities on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in three regions in the world.

'Special Fund' represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to meet expenditures which exceeded restricted donations, where the directors were not confident that future receipts will cover these deficits.

19 Share Capital

The company is limited by guarantee and therefore has no share capital.

The company has 16 members (2019: 16).

Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

20 Operating Leases

The total future minimum lease commitments that are payable under non-cancellable operating leases are:

	2020 £'000	2019 £'000
Land & Building:		
Within one year	67	67
After one year but within five years	-	67
Plant & Machinery:		
Within one year	3	2
After one year but within five years	7	9
	77	145
The operating lease charges for the year were:		
Land & Building	67	67
Plant & Machinery	3	3
	70	70

CSW everyone
free to believe

CSW is a human rights organisation for freedom of religion or belief.
As Christians we stand with everyone facing injustice because of their religion or belief.

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