

# 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<sup>1 2 3</sup>

Anne Coles (resigned 30 April 2020)

Jael Dharamsingh (appointed 26 March 2020)

Franklin Evans<sup>1 2</sup>

Simon George, Deputy Chair<sup>1 2 3</sup>

Michael Gibbons, Deputy Chair<sup>1 2 3</sup>

Michael Gowen

Nigel Grinyer<sup>1</sup>

Christian Guy

Brian Heasley

Dave Landrum<sup>2</sup> (resigned 10 December 2020)

Hector Mackenzie

Ann Marie Agyeman

Rev. Yunusa Nmadu

Bill Rockett<sup>1</sup>

<sup>1</sup> Executive Committee

<sup>2</sup> Governance Committee

<sup>3</sup> 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.

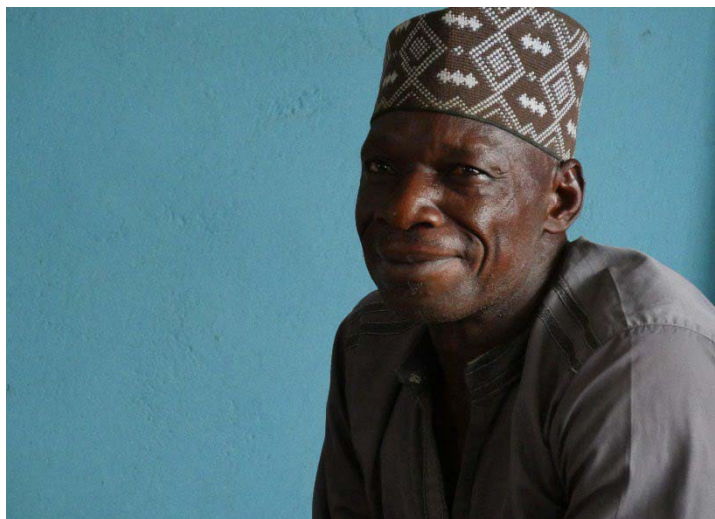
Every year the SR's mandate comes up for renewal, and every year CSW staff and others work hard to persuade the 47 member states of the HRC to vote for the renewal. This involves meeting country representatives (currently via online video calls) to present our latest findings on Eritrea and put forward 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.

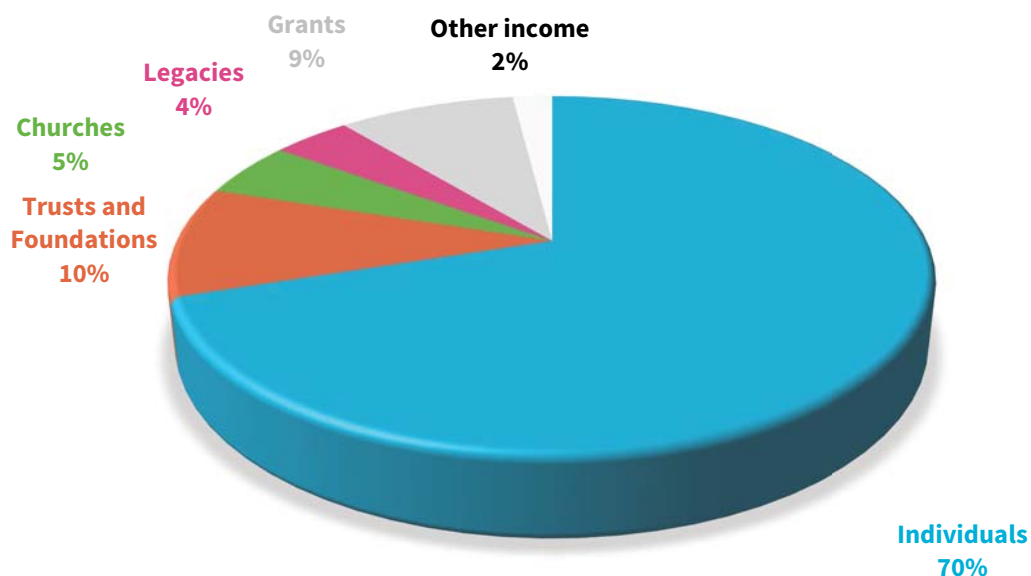
We produce regular communications and host events to ensure that our supporters understand how their donations are used. These updates include first-hand accounts from those who have been impacted by our work. We seek to acknowledge all gifts within a timely manner and ensure supporters can choose which 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).

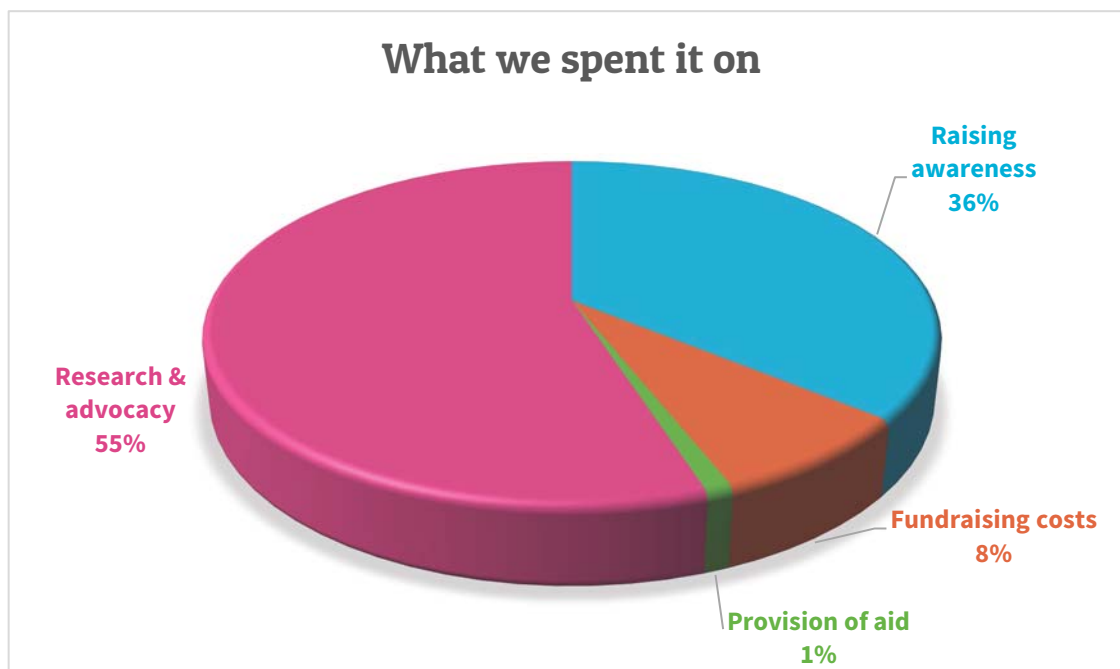


### 2020 Income Breakdown

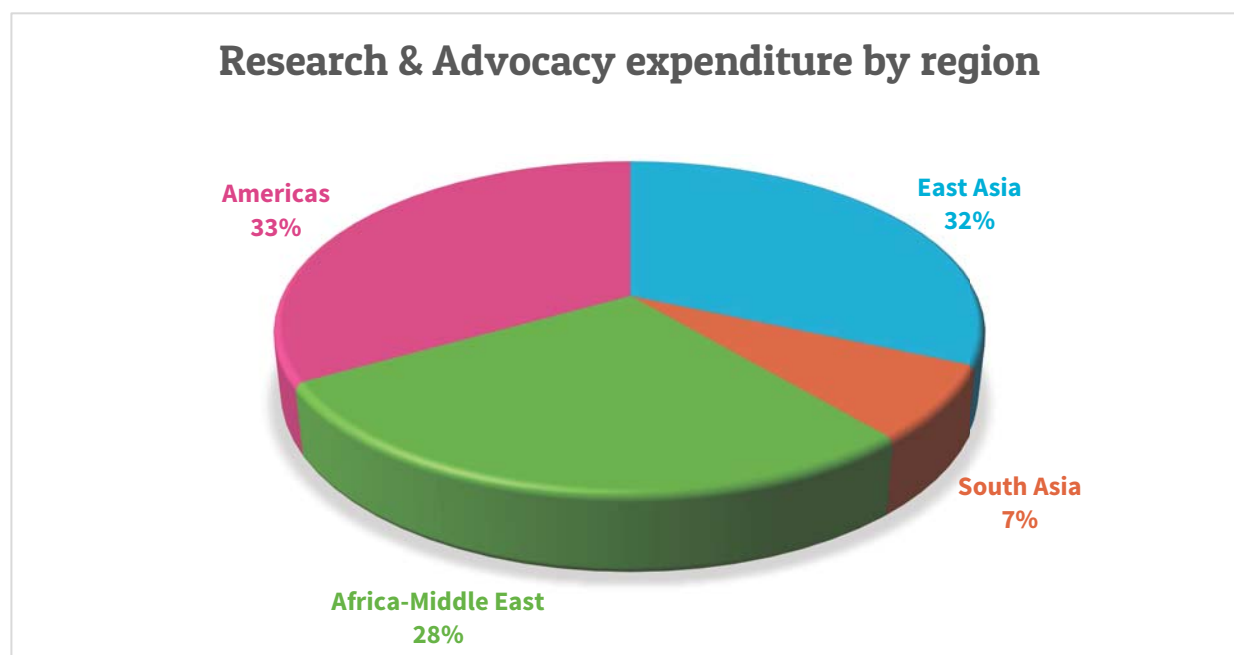


### What we spent it on

£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

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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

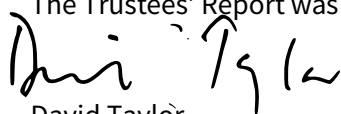
The Trustees are satisfied that the level of free reserves (£765k) conveniently meet the expectations of the Reserves Policy (£350k to £450k).

### 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](http://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
<b>Income</b>						
<b>Donations and legacies</b>		1,839	100	88	2,027	1,823
<b>Investments: UK bank interest</b>		1	-	-	1	1
<b>Charitable activities</b>						
<b>Grants</b>		-	-	197	197	482
<b>Other resources</b>		46	-	-	46	-
<b>Total income</b>		1,886	100	285	2,271	2,306
<b>Expenditure</b>						
<b>Raising funds</b>	3	150	-	-	150	132
<b>Charitable activities</b>						
<b>Provision of Aid</b>	4	-	-	24	24	15
<b>Raising Awareness</b>	5	711	27	-	738	708
<b>Research and Advocacy</b>	6	629	-	499	1,128	1,535
<b>Total expenditure</b>		1,490	27	523	2,040	2,390
<b>Net income/(expenditure) before (losses)/gains on investments</b>		396	73	(238)	231	(84)
<b>Net (losses)/gains on investments</b>		(11)	-	-	(11)	4
<b>Net income/(expenditure)</b>		385	73	(238)	220	(80)
<b>Transfers between funds</b>		(142)	-	142	-	-
<b>Net movement in funds</b>		243	73	(96)	220	(80)
<b>Funds brought forward at 1 January 2020</b>		471	100	77	648	728
<b>Funds carried forward at 31 December 2020</b>		714	173	(19)	868	648

All the above results are derived from continuing activities.

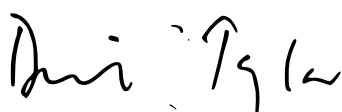
All the recognised gains and losses are included in the above Statement of Financial Activities.

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
<b>Fixed assets</b>			
Tangible	12	122	130
		<u>122</u>	<u>130</u>
<b>Current assets</b>			
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>
<b>Creditors:</b> amounts falling due within one year	15	107	162
<b>Net current assets</b>		<u>796</u>	<u>518</u>
<b>Total assets less current liabilities</b>		<u>918</u>	<u>648</u>
<b>Creditors:</b> amounts falling due after one year	15	(50)	-
<b>Net assets</b>		<u>868</u>	<u>648</u>
<b>Funds</b>	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**

	<b>Note</b>	<b>2020 £'000</b>	<b>2019 £'000</b>
<b>Cashflows from operating activities:</b>			
Net cash generated by operating activities	(i)	216	103
<b>Cash flows from investing activities</b>			
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		-	-
<b>Cash (used in) investing activities</b>		<u>(28)</u>	<u>(30)</u>
<b>Cash flows from financing activities</b>			
Interest paid		-	-
Coronavirus Job Retention Scheme (CJRS) Loan		50	-
<b>Cash (used in) financing activities</b>		<u>50</u>	<u>-</u>
<b>Net cash inflow</b>		238	73
Cash and cash equivalents at 1 January 2020		325	252
<b>Cash and cash equivalents at 31 December 2020</b>		<u><u>563</u></u>	<u><u>325</u></u>

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

<b>Net income/(expenditure)</b>	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
<b>Net cash generated by operating activities</b>	<u>216</u>	<u>103</u>

**Analysis of changes in net debt**

	<b>2020 £</b>	<b>2019 £</b>
Cash and cash equivalents at 1 January 2020	325	252
Cashflows	238	73
Other non cash changes	-	-
<b>Cash and cash equivalents at 31 December 2020</b>	<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	2020 £'000
<b>Donations and legacies</b>				
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
<b>Charitable activities</b>				
Government grants	-	-	111	111
Other grants	-	-	86	86
	-	-	197	197

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£'000	£'000	£'000	2019 £'000
<b>Donations and legacies</b>				
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
<b>Charitable activities</b>				
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
<b>Investments</b>					
Interest from UK banks	1	-	-	1	1
<b>Other resources</b>	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)
	514	115	629

Allocated on the consistent basis of staff time (estimated) spent on:

Fundraising and Advertising	31
Raising Awareness	320
Research and Advocacy	278
	629

	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
	360	152	512

Allocated on the consistent basis of staff time (estimated) spent on:

Fundraising and Advertising	29
Raising Awareness	275
Research and Advocacy	208
	512

## 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
	<u>1,433</u>	<u>1,430</u>

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
	<u>39</u>	<u>41</u>

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
<b>Cost</b>						
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
<b>Depreciation</b>						
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
<b>Net book value</b>						
At 31st December 2020	2	2	37	81	-	122
At 31st December 2019	4	1	31	94	-	130

13 Investment (held in UK)

	<b>Shares</b> £'000	<b>Investment Property</b> £'000	<b>Total 2020</b> £'000	<b>Total 2019</b> £'000
<b>Market value</b>				
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
<b>Balance carried forward</b>	<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
<b>Research and Advocacy</b>					
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
<b>Research and Advocacy</b>					
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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