

# CSW Annual Report and Accounts

For the year ended 31 December 2021

**CSW** everyone  
free to believe



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## Organisational Details

### Directors

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

David Taylor, Chair<sup>1 2 3</sup>  
Jenny Cornfield (appointed 25 March 2021)  
Jael Dharamsingh  
Franklin Evans<sup>1 2</sup> (resigned 25 March 2021)  
Simon George, Deputy Chair<sup>1 2 3</sup>  
Michael Gibbons, Deputy Chair<sup>1 2 3</sup>  
Michael Gowen (resigned 25 March 2021)  
Nigel Grinyer<sup>1</sup>  
Christian Guy  
Brian Heasley<sup>2</sup>  
Hector Mackenzie  
Ann Marie Agyeman<sup>2</sup>  
Fady Nassar (appointed 8 September 2021)  
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

**As the world continued to grapple with the devastating impact of the COVID-19 pandemic, CSW's teams mobilised urgent advocacy interventions for the global challenges and crises which emerged.**

I look back on 2021 and am incredibly proud of all that we have achieved: we have continued working tirelessly on issues and cases which often go unnoticed and are under-reported, while also mobilising our teams to respond quickly and effectively to emerging military coups and crackdowns in several countries.

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

I would also like to extend my thanks to my fellow Trustees for all they contributed to the life and work of CSW throughout 2021. I am grateful to them for the way they have continued to help navigate CSW through seasons of global uncertainty. I am particularly grateful to my colleagues on the Executive Committee who have used their skills and experience working with our Strategic Leadership Team to ensure we have firm financial foundations during uncertain economic times. It is a great honour to serve alongside each one of them, and I continue to be grateful for the many gifts and skills they bring to CSW.

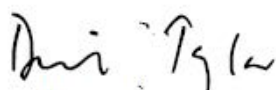
I express particular thanks to Franklin Evans and Michael Gowen, both of whom retired from the board in 2021. Franklin has been a CSW trustee for over 20 years, served as Chair of Trustees for 12 years, and has played an active and passionate role in the life of the organisation, bringing greatly valued perspectives and wisdom into our board discussions. Over the last five years, we have appreciated the unique perspectives and insights Mike has brought to Board discussions on key strategic issues. We remain thankful that they remain passionate supporters of CSW, and valued intercessors for many of the people for whom we advocate.

It was a joy to welcome new Trustees to the board during 2021: Jenny Cornfield joined as a trustee in March, bringing with her a wealth of experience in the NGO sector as a charity consultant. In September, we were delighted to welcome Fady Nassar to the board. Fady brings a unique understanding of the injustice faced by religious minorities in Egypt and the Middle East. We are grateful for the contributions they have already made to life and work of CSW.

Throughout 2021, we have continued to take vital steps to expand our international reach and build a global movement for justice, balancing the need to respond to emerging crises and crackdowns with pushing forward with our strategic plans. It is a testament to our leadership, staff team and regional partners in the US, Southeast Asia, and Impulso18 in Mexico that we have been able to continue to do so.

We end the year grateful to God for His provision, faithfulness, and wisdom in everything we have done this year. It is our great privilege to see the ways in which God has used us to work for justice and defend the cause of the oppressed.

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



David Taylor  
Chair of Trustees

### Message from the CEO

For many, 2021 was dominated by the continuing uncertainty caused by the COVID-19 pandemic as nations navigated their way through the many challenges it posed.

In many of the countries on which CSW works, the same was true. But at the same time, new urgent challenges needed to be addressed: military coups brought unrest in Myanmar/Burma and Sudan, peaceful calls for freedom and basic rights in Cuba were met with a harsh crackdown on citizens, atrocity crimes and grave human rights crises unfolded in Tigray, and Nigeria was a nation in crisis.

CSW's team moved quickly to implement advocacy interventions in the face of urgent global challenges, while maintaining unwavering and persistent advocacy for those whose stories did not feature in media headlines and whose plight often goes unnoticed.

Working with local partners, affiliate offices across the world, and by mobilising a global network of supporters, we have continued to raise our voices and work for justice and freedom. No matter how long it takes.

It is a privilege to lead such a gifted and talented team, and over the past year I have been in awe at the way our team has supported and advocated for individuals and communities in need.

I am sincerely grateful to my colleagues on the Strategic Leadership Team who for much of the year also operated as a crisis response team, acting with wisdom, compassion and integrity in our decision-making and were willing to drop everything and become hands-on with their teams whenever it was needed.

I would also like to thank our board of trustees for their support. They have willingly given their time and expertise across all our operations; their wisdom and input has been invaluable, and their support and encouragement have been deeply appreciated by our staff team.

As I look ahead, I look forward to expanding our reach internationally, listening to and being guided by our teams on the ground, and continuing to stand with all who need our help. We will continue to be a powerful ally for all who face injustice because of their religion or belief.

We will persistently stand up for justice, no matter how long it takes.



Scot Bower  
CEO

## About CSW

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

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

### Charitable objectives and activities

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

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

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

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

### Vision

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

### Mission

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

### Focus

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



## Governance, Structure & Management

### Governing body and governance

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

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

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

The Board, working through the Governance Committee, continually review the balance of experience and diversity of Trustees, actively recruiting to areas which are identified as in need of strengthening. During 2021 two new Trustees were welcomed to the Board, who bring vast skills and experience and will enable CSW to grow the charity's reach and effectiveness. The Trustees look forward to further enhancing the skills base during the coming year.

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

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

None of the members of the Board received remuneration for their work as Trustees. Details of Trustee expenses and related party transactions are disclosed in note 9 to the financial statements.

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

### The CSW global network

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

The charity maintains close, but non-legally binding relationships with CSW entities in the United States and Nigeria through the CSW Global Network. During 2021 we continued with initiatives to strengthen and build these international partnerships. We have continued to build upon our strategy of to highlight the importance of building a global movement of campaigners and intercessors through authentic regional engagement, with a

view to further expanding the international presence of the organisation. As well as strengthening our relationships with CSW in the US and Nigeria, we have further developed our relationship with Impulso18 in Mexico to better reach Spanish-speaking audiences. We have worked to build awareness of CSW's work and build up intercessors in Southeast Asia, collaborating with trusted contacts and in partnership with local organisations.

### Trustees' Responsibilities Statement

The Trustees (who are also directors of Christian Solidarity International for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

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

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

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

### Principal Risks and Uncertainties

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



The significant risk areas and steps taken to mitigate them:

- Financial (including financial controls and income generation) and sustainability of general giving.
  - Quarterly reviews of the fundraising strategy and performance across the income portfolio, and monthly reporting to the Executive Committee, enable the organisation to regularly review performance against fundraising targets. At the same time a robust budget management and quarterly review of expenditure enable the SLT to manage cashflow and financial performance.
- Reputational (including issues of compliance and good governance)
  - Regular monitoring and timely submission of all returns, including annual Fundraising levy, along with appropriate policy implementation and review ensure that CSW remains compliant in all relevant areas. The regular meetings of the Executive Committee and Governance Committee ensure oversight from Trustees.
- Operational (including personnel and health and safety)
  - Compliance with, and review of, relevant operational and staff policies mitigate operational risks.
- Technological (including systems integrity and vulnerability to attack)
  - Disaster recovery plan, including virtual servers and multi-backups, ensures business continuity. Cross-organisational security group meets regularly to identify and address risk areas, with the input of external experts, to ensure the organisation is not vulnerable to attack.
- Overseas Travel (issues arising on assignment including kidnap and ransom scenarios)
  - Appropriate and adequate insurance, including kidnap and ransom insurance, is in place covering all travel on behalf of the organisation. Robust travel process, country risk monitoring, pre-travel assessments and consultations with in-country partners enable assignments to be planned accordingly.
- COVID-19 (including continued travel restrictions, health and wellbeing and the potential for related economic impact on supporters)
  - The SLT continue to monitor the impact of COVID-19 on organisational activity. Hybrid working practices, return to office policy compliance and regular monitoring is in place to continue to manage risk. Travel is undertaken in compliance with domestic and destination public health measures. Income is regularly monitored, alongside stringent expenditure restrictions, to mitigate economic risk relating to COVID-19.

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

- A data breach carried out by a malicious actor compromises the security and safety of CSW staff and/or contacts. Upgrades to hardware and software as well as established processes mitigate both the possibility of an attack and its potential impact.
- Issues arising on overseas assignment. Established risk assessment processes and travel policy ensures that everything possible is done to understand and reduce risks before an assignment and emergency response protocols are in place should the need arise.
- The adverse economic impact on UK supporters arising from the COVID-19 response and other factors such as the United Kingdom's exit from the European Union, and signs of a potential increase in the cost of living. Continued investment in fundraising and diversifying our income portfolio including from supporters outside the UK has been prioritised.

### Our commitment to safeguarding

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

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

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

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

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

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

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

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

### Environmental impacts

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

As a result, we have recently established a working group of staff and trustees to identify the charity's environmental impacts and find ways to reduce these. Work has begun to understand the full range of impacts (such as use of energy and consumables, transport etc) so that, over time, we can mitigate them.

### Addressing urgent global challenges

As the world continued to grapple with the spread and impact of the COVID-19 pandemic, CSW's team mobilised quickly, formulating advocacy interventions to address emerging urgent challenges.

#### Myanmar: Campaigning in the aftermath of the coup

On 1 February, the Burma/Myanmar army seized power in a coup, declaring a year-long state of emergency and placing the country's leader, Aung San Suu Kyi, and other civilian leaders under house arrest. The coup brought to end a decade of civilian democratic rule which saw some limited positive political developments.

Since the coup we've witnessed the devastation that the military crackdown has wrought across the country. Anti-coup protests have regularly met with a violent response by the military and police. Military airstrikes have displaced more than 70,000 people.



Many innocent civilians have been injured, lost loved ones, or have lost everything they owned. A series of attacks on Christians and churches have killed scores of innocent civilians and injured many more.

In response to this crisis, our advocacy team mobilised urgent advocacy interventions calling for targeted sanctions and a global arms embargo. Our supporters echoed these calls in their campaigning.

#### Since the coup, CSW has:

- Submitted evidence to the UK Foreign Affairs Committee inquiry into the crisis in Myanmar.
- Made statements on the situation in Myanmar at the UN Human Rights Council.
- Signed an open letter from 137 organisations to the UN Security Council and individual UN Member States, calling for a coordinated global arms embargo on Myanmar in response to the military coup.
- Joined over 200 international and Myanmar-based human rights organisations in calling for a global arms embargo on the country.
- Led two campaigns through which over 2,180 emails were sent to the UK Foreign Secretary.

#### Myanmar: Campaign breakthroughs

- **The UK and US imposed sanctions** on Myanmar Economic Holdings Ltd (MEHL), owned by the military junta in Myanmar/Burma.
- **119 countries supported** a UN Resolution calling for the flow of arms to the military to be cut – a key ask of CSW's advocacy and campaigning.
- In June, the **United Nations General Assembly passed a resolution** calling on UN member states to prevent the flow arms into Myanmar.



### From pandemic to protests: The struggle for freedom in Cuba

2021 was a significant year for Cuba. The handling of the COVID-19 pandemic, increased general repression and major shortages of food and other basic items, triggered a spontaneous wave of peaceful protests across the island in July. Cuba's citizens united with cries of 'homeland and life' and 'we are not afraid'.

The public calls for freedom rang through communities in an unprecedented way since the Cuban Revolution in 1959.

President Miguel Díaz-Canel went on television and gave an 'order to combat', commanding all 'revolutionaries' to go out to reclaim the streets. Police, state Security and paramilitary groups met the peaceful protestors with violence. Over 800 people were detained or forcibly disappeared in the aftermath.

Church leaders were among those targeted – some were detained or disappeared' by police and state Security, while were threatened and put under surveillance for calling for the release of fellow religious leaders. Meanwhile the families of those detained faced pressure from authorities: families were evicted from their homes and warned not to speak to human rights organisations like CSW, wives were fired from their jobs, children observed their birthdays without their parents.

**CSW mobilised urgent advocacy interventions to advocate on behalf of those targeted and detained in the crackdown on the protestors.**

**We galvanised our network of supporters to campaign and pray for religious leaders, activists and journalists who were detained in the protests and to support their families.**

**'We started asking for international help and I want to thank you for all the support we received from you.'**

Reverend Jatniel Pérez, President of the William Carey Bible Institute, Havana.



### Gathering evidence. Exposing injustice.



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

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

Due to ongoing pandemic-related travel restrictions, we were unable to visit the countries on which we work in our usual manner. Instead, we have developed new and innovative methods of gathering evidence, and maintaining close relationships with partners across Africa, Asia, Latin America and the Middle East enabling us to continue exposing the injustices faced by many religious, belief and ethnic communities, and to disseminate this information, including by organising, chairing, co-hosting or contributing expert testimony to webinars on thematic or country FoRB - related issues.

Our blog 'FoRB in Full' has increased in popularity and is proving to be an effective means of highlighting and advancing FoRB and FoRB-related issues.

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

#### **2021: In numbers**

**37,402** blog views

**25,491** blog visitors

Coverage in over **245 media**

**outlets, in 23 languages and 41 countries.**

### Equipping policymakers. Calling for change.

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

For over 40 years CSW has raised awareness about freedom of religion or belief around the world and advocated for this right nationally and internationally, including with the governments of the UK and the US, with the European Union and at the United Nations. CSW is the only advocacy organisation with UN accreditation that focuses solely on freedom of religion or belief for all.

A vital aspect of our work is ensuring that policymakers around the world receive the necessary evidence, analysis, and recommendations to assist in holding nations to account for freedom of religion or belief violations. This work continued throughout the course of 2020, and our advocacy officers showed ingenuity and creativity in developing new ways of communicating with policymakers using digital techniques and tools. We have been able to provide policymakers with accurate information about the impact of the pandemic on particular communities and actionable recommendations to alleviate the suffering being experienced.

### At the United Nations: Calling the world to action

**In 2017 CSW became the first organisation with a sole focus on freedom of religion or belief for all to be granted official United Nations accreditation. In 2021, we submitted our quadrennial report to the UN, giving an overview of our work at the UN since gaining ECOSOC status.**

Between April 2017 and October 2021, CSW representatives have actively participated in every session of the UN Human Rights Council (UNHRC) – even during the COVID-19 pandemic.

Since gaining UN accreditation, we have delivered 129 oral statements and submitted 22 written statements, organised 13 side events, and raised over 23 cases of concern with the UN Special Procedures, and in 2021 alone, we participated in three special sessions (emergency meetings) of the UNHRC.

In addition, CSW has made 20 submissions to the Universal Periodic Review (UPR) and engaged with seven treaty body reviews of states. Each of these figures represents an opportunity for people in power to hear the voices of victim-survivors and for CSW to raise critical concerns regarding the right to freedom of religion or belief.

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





### 2021 highlights

In response to military coups and human rights crises, we conducted advocacy and delivered oral statements during three Special Sessions of the UNHRC (on Myanmar, Sudan and Ethiopia).

Ahead of the Special Session on human rights in Sudan, where the UN adopted a resolution appointing a Designated Expert on Sudan, CSW held a closed briefing for states with members of Sudanese civil society. Within 36 hours we were able to bring together an impressive panel of Sudanese activists, lawyers and journalists to speak to state representatives to the UN in Geneva. Around 30 State representatives joined, with representation from each regional group.

#### 2021 at the UN: In numbers

- **4 side events** at the HRC sessions
- **7 written statements** for HRC sessions
- Delivered **31 oral statements**
- Submitted information on **9 cases of concern**

**Following advocacy by CSW, and the submission of case information on of Reverend Lorenzo Rosales Fajardo, who was violently arrested in the 11 July protests in Cuba, five United Nations (UN) Special Procedures signed a joint communication to the Cuban government requesting information about his detention and treatment.**

The communication also raised concerns regarding alleged threats, torture and other mistreatment that the pastor has experienced at the hands of Cuban State Security and prison officials. It called on the Cuban government to provide information on why the pastor was arrested, the justification for the charges against him and why he was held in incommunicado detention. The Cuban government responded on 1 March with what Rev. Rosales Fajardo's wife called 'pages of lies', falsely claiming that he was responsible for acts of violence and that he has been treated well in prison. The response also revealed for the first time that the pastor was sentenced to eight years in prison following his trial in December. CSW will continue to raise this case, ensuring that Cuba will be held accountable for its actions at the highest levels.



**'We were delighted to meet @csw\_uk's United Nations Officer @\_clairedenman Her work & that of CSW to advocate for #Uyghurs is inspiring & we are thankful for their partnership in ending #uyghurgenocide.'**

CampaignforUyghurs

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

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

### UK Government: Briefing the Prime Minister

Just before the COVID-19 pandemic hit the UK, we witnessed a rare moment during Prime Minister's Question Time, when David Linden MP secured a meeting with the Prime Minister to discuss freedom of religion or belief concerns in India earlier this year.

The escalating situation in India was of particular concern to Mr Linden, and we are grateful for his commitment not to allow fundamental freedoms and rights to be overlooked in 'our rush to do business'.

CSW's Founder President, Mervyn Thomas, was delighted to join Mr Linden at his meeting with the Prime Minister and Lord Ahmad of Wimbledon, Minister of State for South Asia.

Following this meeting, CSW was also asked to brief the India team at the Foreign Commonwealth and Development Office.



Mervyn Thomas, CSW Founder President, with Prime Minister Boris Johnson, Lord Ahmad and David Linden MP.

### UK Government: Briefing Parliamentarians



Throughout 2021 CSW continued working closely with Fiona Bruce MP, UK Prime Minister's Special Envoy for Freedom of Religion or Belief, along with the All-Party Parliamentary Group for International Freedom of Religion or Belief (APPG-ForB).

We continued to brief and meet with MPs and Peers across the political spectrum - in person or virtually, as COVID restrictions allowed.

#### 2021: In numbers

- Briefed Parliamentarians **for 9 debates**
- Submitted **evidence** to **3 Foreign Affairs Committee inquiries** (Myanmar, Nigeria, Indo-Pacific Tilt)
- **25 parliamentary questions** have been tabled by MPs on freedom of Religion or Belief concerns raised by CSW
- **94 MPs briefed** in advance of a parliamentary debate on Freedom of Religion or Belief

### US Government: Advocating for Leah Sharibu and communities at risk in Nigeria

In October 2021, CSW-USA CEO, Kori Porter, and CSW's Head of Advocacy, Anna-Lee Stangl, took our Sing for Freedom campaign to the US State Department, urging the US Government to take every available action to secure the release of Christian schoolgirl Leah Sharibu, who was abducted from her school in northeast Nigeria four years ago, and is still being held in captivity for refusing to renounce her faith.



In a TV interview in January 2022, Nigeria's Chief of Defence Staff gave assurances that efforts were underway to secure the release of Leah Sharibu and others held captive by groups that have all been designated as terrorists.

**While we welcome General Irabor's assurance that efforts are underway to rescue Leah Sharibu and other captives, action is long overdue. We urge the Nigerian government to spare no effort in following through on these commitments.**

In November, CSW's Founder President Mervyn Thomas, and CSW-USA CEO Kori Porter, met with officials at the US Commission on International Religious Freedom and the State Department, including new Ambassador at Large, Rashad Hussain, to raise deep concerns about the decision to remove Nigeria from its Countries of Particular Concern (CPC) and Special Watch lists, at a time when the Nigerian authorities were still failing to protect vulnerable communities and restricting the ability of journalists, activists and even victims to draw attention to their plight.



**'This decision is very disappointing; it will give perpetrators the green light to continue violating our rights.'**



### Campaigning for Freedom. Changing Lives.

#### Nigeria: Campaigning for Professor Tarfa

On Christmas Day 2019, Professor Tarfa was detained and informed days later he would be charged with illegally operating the Du Merci orphanages in Kano and Kaduna States, Nigeria, which he founded with his wife.

Professor Tarfa was eventually charged with abducting children from their legal guardians and confining them in an unregistered orphanage. He was subsequently remanded in custody on bail terms that appeared deliberately excessive, facing repeated delays and cancellations of bail review hearings. Meanwhile, 27 children were seized from the Du Merci orphanages and placed in a government-run home, where reports soon emerged of their maltreatment.

Our advocacy team lobbied key policymakers and UN Special Procedures for interventions on his behalf.

We also rallied 2,429 supporters across the world to email the Nigerian High Commissioner, urging the Nigerian government to ensure Professor Tarfa's release.

Professor Tarfa's case was raised by MPs in parliamentary questions and debates, several members of the UK FoRB Forum called for official interventions on behalf of the professor and Du Merci children in a letter to the UK Foreign Commonwealth & Development Office, and a House of Lords Peer wrote directly to the Police Commissioner and the Attorney General of Kano State, as well as the Nigerian High Commission in the UK.

**As a result, The British High Commission in Abuja raised Professor Tarfa's case with the National Human Rights Commission of Nigeria and the Kano State authorities.**

The UK Prime Minister's Special Envoy for freedom of religion or belief also raised the case at a senior level within Nigeria's Federal Government. Then, after almost a year in detention, Professor Tarfa was released on revised bail on 10 December 2020. On 24 June 2021, a court in Kano acquitted Professor Tarfa of abducting children from their legal guardians and confining them in an unregistered orphanage. He faced one remaining charge of forgery.

However, in March, Professor Tarfa was convicted of forging a certificate of registration from the Kano state Ministry of Women's Affairs and Social Development, even though the Ministry itself did not dispute the authenticity of the certificate, or of the signature on it. He was sentenced to two years in prison, and a fine that will become an additional year if it is not paid. **We will continue to advocate and campaign for Professor Tarfa, and believe that justice will be done when this case is appealed at a federal high court.**



Professor Tarfa, Co-Founder of Du Merci Orphanages

**'Thanks for the wonderful work  
you and all the team in CSW  
have done and are still doing.  
You have no idea of the  
inestimable impact that you  
have made...'**

Du Merci board member

### Cuba: #Free Pastor Lorenzo

Over 4,000 supporters campaigned tirelessly in 2021, demanding the release of Reverend Lorenzo Rosales Fajardo, who was violently arrested in the 11 July protests in Cuba.

At the time of writing, Pastor Lorenzo is being held in a maximum-security prison, where he has been beaten and assaulted. On 20 and 21 December, Pastor Lorenzo was put on trial, along with other was put on trial, along with other protesters. He was sentenced to seven years in prison.

His wife, Maridilegnis described the trial as, ‘two days in which the truth did not prevail’. He is being targeted because he’s a church leader, and this case is part of a long-standing campaign targeting him that goes back to 2009, when his home, which was also where his church met, was confiscated.



#### The impact of our advocacy and campaigning

**Although Pastor Lorenzo is still detained, the conditions in which he is being held have improved – in large part thanks to international advocacy, campaigning and, above all, prayer.**

He is now permitted weekly visits or phone calls with his family, compared to only being allowed a handful of three-minute calls between August and October and being held completely incommunicado in July.

**While we haven’t seen the victory of his unconditional release yet, we give thanks for the impact our advocacy, awareness-raising and campaigning have had:**

- Five United Nations (UN) Special Procedures have signed a joint communication to the Cuban government requesting information about the treatment and detention of Pastor Lorenzo.
- High-level officials in several embassies in Havana are now in direct contact with Pastor Lorenzo’s family so they can monitor the situation directly.
- Senior US State Department officials have raised his case, including on social media.
- **Over 13 media outlets** have carried Pastor Lorenzo’s story using our case materials.
- **Over 4,000 people have signed the petition** calling for his release, and the international attention on his planned trial caused the Cuban government to suspend his trial.

**‘I pray to God for each one of the people who fights tirelessly for the victims’ rights and freedom, you are true heroes. I give thanks to every member of the CSW team for your support...’**

Maridilegnis Carballo, wife of Pastor Lorenzo.

### Pakistan: Death sentence overturned

On 3 June, a Christian couple sentenced to death for blasphemy, Shagufta Kausar and Shafqat Emmanuel were acquitted of all charges by the Lahore High Court after being in prison for almost eight years.

In 2014, Shafqat Emmanuel and Shagufta Kausar were wrongly convicted under Pakistan's notorious blasphemy laws for allegedly sending text messages which disrespected Islam's Prophet Mohammad. The couple are illiterate and unable to text in English; they have always maintained their innocence.

**Throughout their ordeal CSW has worked with local partners, undertaking private advocacy for their release. We are grateful for CSW's supporters around the world who prayed and advocated for their freedom.**

#### The impact of international pressure

**CSW has consistently advocated for the reform and, ultimately, the repeal of Pakistan's notorious blasphemy laws for over 15 years. Echoing the voices of religious minorities in Pakistan, and working with human rights activists and local partners, we continually raise concerns about the misuse of the blasphemy laws in every advocacy arena.**

In April 2021, the European Parliament adopted a resolution calling for a repeal of Pakistan's blasphemy laws, and highlighting other violations, such as forced conversions, harassment of journalists, artists and hate speech and violence against marginalised sections of society.

The resolution demanded a review of the GSP+ status awarded to Pakistan and its possible revocation if Pakistan does not comply with the 27 conventions on human rights, labour standards, environmental protection, and good governance.

**A lawyer representing Shafqat Emmanuel and Shagufta Kausar says international pressure, particularly the EU resolution, played a 'vital role' in their sentence being overturned.**

### Iran: Church leaders released from prison

#### Supreme Court orders the review of sentences of imprisoned Christians

In November 2021, the Supreme Court ordered a review of the five-year sentences that were previously handed down to Pastor Matthias Haghnejad and eight other Christian converts from the Church of Iran.

The Supreme Court judges stated that they did not consider proselytising and establishing house churches to be illegal activities. The converts had been convicted of 'endangering state security' and 'promoting Zionism', but it appears the real reason for their imprisonment was their conversion to Christianity.

The nine Christians were released between 30 December 2021 and 1 January 2022 pending a review of their five-year sentences.

In February 2022, all nine were acquitted.

However, Pastor Haghnejad was re-arrested on 15 January on charges of "acting against the security of the country by forming a group and propagating Christianity outside the church and in the house church, and



giving information to the enemies of Islam”, which were initially levelled against him in 2014. He faces six years in prison if convicted.

**CSW regularly raised these and other cases, including during our advocacy at the UN Human Rights Council.**

**We will continue to advocate for Pastor Haghnejad and call for his full acquittal and immediate and unconditional release, as well as that of all others detained on account of their religion or belief.**



### **Iran: Breakthrough with UN ruling over Pastor Nadarkhani**

**The UN Working Group on Arbitrary Detention is asking the Iranian Government for the urgent release of Pastor Yousef Nadarkhani, who was sentenced to ten years in prison for ‘acting against national security’ by promoting Zionist Christianity, and who it describes as ‘a target of religious discrimination’.**

The pastor was arrested with four other Christians in 2016 during raids on homes in Rasht. Although they were released on bail pending their appeal, they were re-arrested in 2018. After appealing, Pastor Nadarkhani’s term was reduced to six years.

**CSW has regularly raised Pastor Nadarkhani’s case with UN experts, and we continue to campaign for his release and for all charges against him to be dropped.**

**‘...we are grateful to CSW, Freedom Now and all those working on Pastor Nadarkhani’s case for so long.’**

Iranian church leader

### Empowering communities and individuals

#### **CSW's advocacy in global political arenas amplifies the voices of civil society.**

However, we believe that to bring lasting change we must empower networks of partners, individuals and communities to also become advocates for justice.

Across many of the countries on which we work, as well as assisting victims, we dedicate resources towards capacity building.

Religious leaders, activists, journalists, other human rights defenders and members of victim communities are trained in the rights to which they are entitled, and in freedom of religion or belief advocacy, amongst other subjects, equipping and empowering them to be able to speak up for themselves more effectively and with greater impact.

This area of work continued throughout 2021 despite limitations imposed by the pandemic, with our teams continuing to develop creative ways to provide vital training and capacity-building remotely and securely.

Much of what we do in this regard cannot be shared publicly for the safety and security of our staff teams and those with whom we work.

#### **Pakistan: Equipping activists to raise awareness about forced conversion**

In October 2021, we began a four-month project with local partner the Cecil & Iris Chaudhry Foundation (CICF), to train senior activists in raising awareness among the Christian and Hindu communities on the existing laws and safeguards for women and girls with respect to the issues of abductions, forced conversions and forced marriages.

This project also has a creative component, including a song which was specifically produced on this issue, sung by a female activist from Pakistan, in an attempt to create wider awareness through social media.

### More powerful together

#### **Sending encouragement around the world**

#### **Our Connect & Encourage publication continued to be used regularly by over 2,000 people to send cards and letters of encouragement to those facing injustice because of their beliefs around the world.**

Throughout 2021, we heard repeatedly that these acts of encouragement alleviated the feelings of isolation felt by those who were enduring unjust situations, while also serving the valuable purpose of demonstrating that their cases and situations were being monitored internationally.

#### **Cuba: Encouraging detained church leaders**

Pastors Yéremi Blanco Ramírez and Yarian Sierra Madrigal were two of the church leaders CSW raised awareness and support for in the aftermath of the protests. The two men were at the protests in Matanzas, when eyewitnesses reported police set dogs on Pastor Yarian, as he was filming violence being used against protestors. He was then violently detained, along with Pastor Yéremi.

## CSW Annual Report and Accounts 2021

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The two men were detained incommunicado for two weeks, before being released into house arrest. Both have been fined for taking part in the protests and have been warned that they will be imprisoned if they are involved in any future protests.

**CSW mobilised supporters to pray for Pastors Yéremi and Yarian, and their families, and to send them cards and letters of encouragement.**



**Today I received all these postcards that some brothers and sisters in the UK sent to cheer us up and let us know they are praying for us and our families. ...God has wanted you to make our adversity a spring of joy.'**

### A global movement of prayer and campaigning

2021 saw us come together to pray, campaign, and show solidarity in new, creative ways. Our team used digital opportunities, through online events and social media, to mobilise a global movement of supporters committed to the pursuit of justice and freedom. in a very tangible way.



#### 2021 highlights...

- On 14 May, to mark the 18th birthday of Leah Sharibu, we held Heroes of Faith, a series of five online prayer events on five continents across 24 hours. Nigerian gospel star Panam Percy Paul wrote a song for this initiative and was joined by Sinach (writer of 'Way Maker'), Muyiwa, Lou Fellingham, and many worship leaders from around the world.
- In October we launched Sing for Freedom, a campaign to draw the next generation of activists into our work through the power of song. Artists sang or lip-synced to raise awareness of the worsening crisis of mass abductions from schools in Nigeria. The campaign, initiated and led by CSW-USA, culminated with events in Nigeria, the UK, US and Mexico.
- On 7 November we joined with Evangelical Alliance, Open Doors and Release International to host IDOP Online, where hundreds joined in prayer for Christians in Afghanistan, Nigeria, Eritrea and India.

#### 2021: In numbers:

**Over 15,000 supporters joined to pray for 24 hours across five continents** for 'Heroes of Faith'.

**Over 11,000 campaign actions were taken in 2021** on campaigns calling for justice in Cuba, Myanmar, Nigeria and China.

## Financial Review

### Overview

The 2021 income was £2.167 million. This was 5% lower than the 2020 income of £2.271 million, majorly attributable to a 46% reduction in legacies, but favourably absorbed by a 64% increase in the institutional grants income.

In further pursuit of our strategy, the leadership has (for the third consecutive year) designated £100k for international development.

- Unrestricted donations to total income ratio was 78% (2020: 87%). This is consistent with the aforementioned increase in the institutional grants income.
- Expenditure at £2.334million was 14% higher than 2020 (£2.04million), majorly due to the higher level of institutional grants activities.

### How we raised funds

CSW is deeply grateful for the donations it receives from individuals and organisations – we couldn't advocate for marginalised faith groups without these gifts and grants. Many of the communities we work with became even more vulnerable during the COVID-19 crisis and continue to feel the impact of this. The financial support we received from individuals and organisation - who continued to give faithfully and sacrificially in a year of uncertainty – enabled us to support these groups.

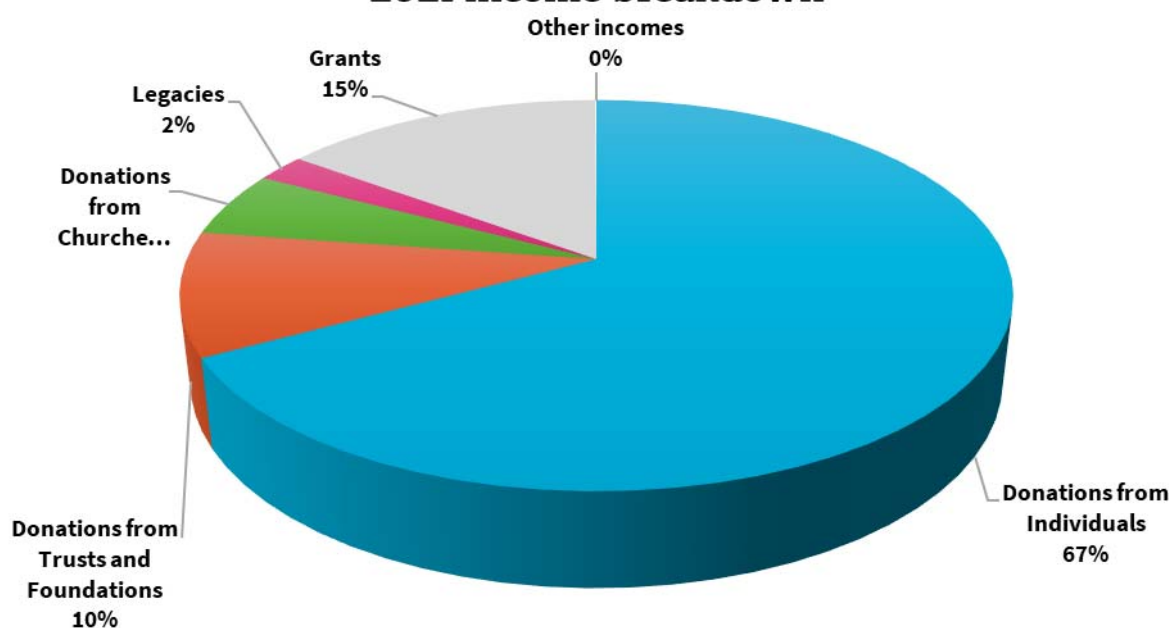
We are committed to keeping supporters informed about our work, so they understand how their donations are being used to further freedom of religion or belief around the world. This includes regular communications such as our magazine, e-newsletters and events. We aim to acknowledge all gifts (unless the supporter prefers otherwise) within a timely manner. Supporters also have a choice about which communications they receive from us and how frequently, and they can opt out of receiving these at any time.

This year, our fundraising activities included direct mail and online appeals, a matched giving campaign, church fundraising and applications to trusts and institutions. We regularly incorporated giving opportunities at our virtual events and continued to offer digital ways for people to donate, including through platforms such as Facebook, Amazon Smile and Give as you Live. We also encouraged supporters to explore other ways to support CSW in giving, including through leaving a legacy to further our work, making an in-memoriam gift or gift-aiding their donation.

We are registered with the Fundraising Regulator and CSW is an organisational member of the Chartered Institute of Fundraising. All our fundraising was undertaken by CSW staff - no commercial fundraisers were used. Our staff seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice. Our fundraising staff adhere to the guidance in the Chartered Institute of Fundraising's *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances* and always ensure that individuals are fully aware and able to make donations before accepting them. We are signed up to the Fundraising Preference Service – 0 people (2020: 0 people) opted out of our communications via this service this year. We received no complaints about our fundraising this year (2020: no complaints).



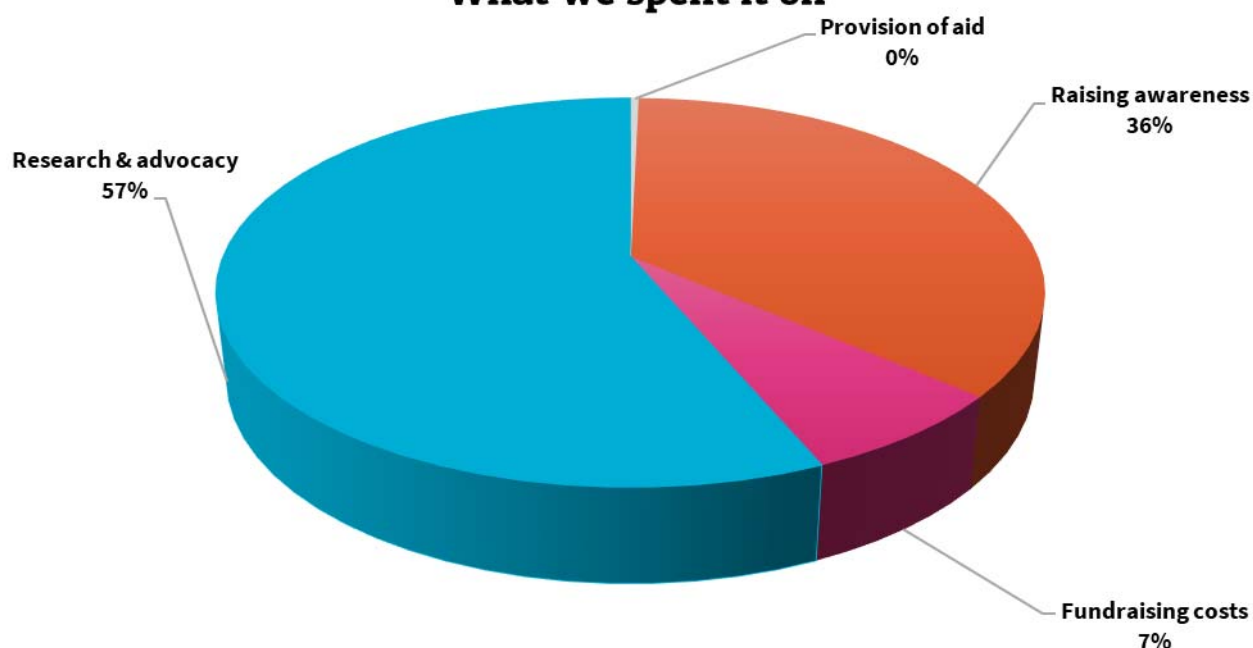
## 2021 Income breakdown



## What we spent it on

The entire income of £2.167million and additional £167k from our general reserves was spent across our three strategic charitable activities and on fundraising as follows: Research & Advocacy - £1,316k (56%); Raising Awareness £842k (36%); Provision of Aid £8k (0.3%) and Raising Funds £168k (7.7%). In comparison, the 2020 spendings are as follows: Research & Advocacy - £1,128k (55%), Raising Awareness - £738k (36%), Provision of Aid - £24k (1%) and Raising Funds £150k (8%).

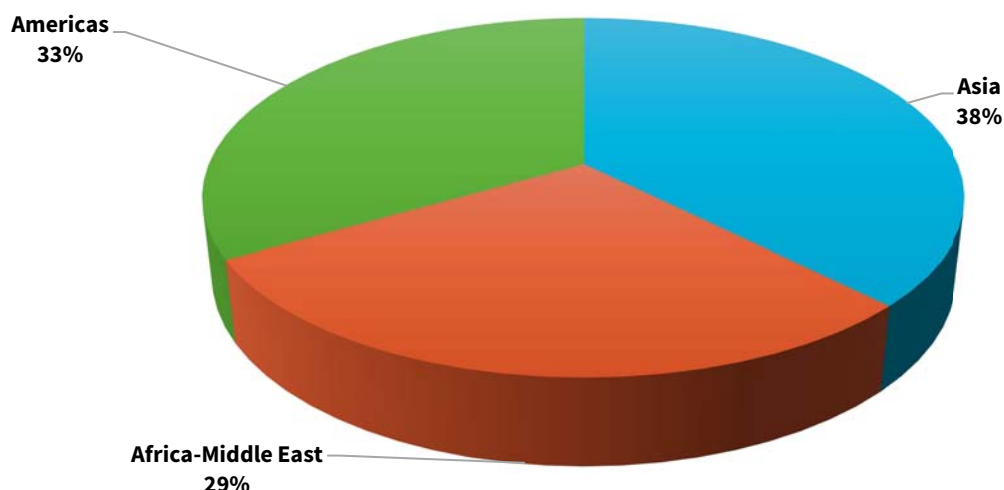
## What we spent it on





The research & advocacy expenditure is split across our three regional teams in this order: Africa/Middle East £383k (29%), Americas £439k (33%), Asia £494k (38%). Comparative 2020 expenditures are: Africa/Middle East £314k (28%), Americas £375k (33%) and Asia £439k (39%).

### 2021 Research & Advocacy expenditure by region



### Reserves policy and position

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

Our current reserves policy is aimed at holding a free reserves in range of £350,000 to £450,000.

The lower end of the range provides sufficient reserves to cover 25% (three months' worth) of budgeted payroll costs for the current year (c.£350K). This is in consideration of the company's notice period to staff in case of winding up.

The upper end of the range covers up to 25% (three months' worth) of our committed 'core' expenditure for the current year on the basis of planned activity, plus £30k risk contingency for short term timing differences in working capital, such as for grant funding reimbursements. This comprises the following, with 25% of the current year's expenditure shown in brackets:

- staff salaries, NI and Pensions (£355K)
- office rent costs (£34K)
- contracted ancillary services (£28K)
- risk contingency for short-term deficits in a cash budget, e.g. money needed to be spent before a funding grant is received (say £30K)

A second data point, which helps us to determine the upper end of the range of £450K, reflects a portion of our 'uncommitted income' in the year. This comprises the following:

- 25% (three months' worth) of one-off income. Our one-off income is made up of donations that are more irregular and amounts to £1.8m. 25% of this is £450K

Our actual free reserves at the end of the year (General Funds reduced by Tangible assets and Investments) was £466k. This was higher than the 2020 comparative figure of £400k.

### Investment policy

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

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

The Directors invest funds held in reserves in accordance with the Reserves Policy (above) in appropriate interest-bearing deposits at a target rate exceeding inflation (as measured by the retail prices index).

In the year, additional investment of £225k was made in three equal Notice Deposits with three United Kingdom financial institutions, bringing the total investment (all non-social) to £302k with four institutions.

Investment income of £1k (all within the United Kingdom) was received in the year.

### Funds in deficit

All funds positions are shown in Notes 17 and 18 to this report.

The Directors regularly review and approve transfers from general to restricted funds in deficit where the Directors are not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas. A total of £330k (2020 - £153k) was transferred into eleven (2020 – eight) such funds.

### Financial Risk

Trustees are satisfied that the level of free reserves (£466k) conveniently meet the expectations of the Reserves Policy (£350k to £450k).

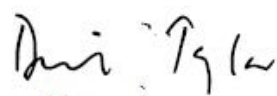
### Auditors

The trustees in the board meeting of 5<sup>th</sup> December 2019 approved the appointment of Price Bailey LLP as our auditors.

Price Bailey LLP have expressed their willingness to continue as the auditors to our company, and a resolution to that effect will be proposed at the Annual General Meeting.

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

**The Trustees' Report was approved by the Board of Trustees on 12 July 2022 and signed on their behalf by**



**David Taylor**

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

#### Opinion

We have audited the financial statements of Christian Solidarity International (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Charitable Company Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

#### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

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

### Matters on which we are required to report by exception

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

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

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

### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

### Use of our report

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



Helena Wilkinson FCA (Senior Statutory Auditor)  
for and on behalf of  
Price Bailey LLP  
Chartered Accountants  
Statutory Auditors

24 Old Bond Street  
London  
W1S 4AP

Date: **13 July 2022**



# Statement of Financial Activities - Incorporating Income and Expenditure

## Accounts for the year ended 31 December 2021

|  |      | Unrestricted Funds |                  | Restricted Funds | Total Funds 2021 | Total Funds 2020 |
|--|------|--------------------|------------------|------------------|------------------|------------------|
|  | Note | General £'000      | Designated £'000 | £'000            | £'000            | £'000            |
| <b>Income</b>  |      |                    |                  |                  |                  |                  |
| Donations and legacies   |      | 1,579              | 115              | 149              | 1,843            | 2,027            |
| Investments: UK bank interest  |      | 1                  | -                | -                | 1                | 1                |
| <i>Charitable activities</i>   |      |                    |                  |                  |                  |                  |
| Grants   |      | -                  | -                | 323              | 323              | 197              |
| Other resources  |      | -                  | -                | -                | -                | 46               |
| <b>Total income</b>  |      | <b>1,580</b>       | <b>115</b>       | <b>472</b>       | <b>2,167</b>     | <b>2,271</b>     |
| <b>Expenditure</b>   |      |                    |                  |                  |                  |                  |
| Raising funds  | 3    | 155                | 13               | -                | 168              | 150              |
| <i>Charitable activities</i>   |      |                    |                  |                  |                  |                  |
| Provision of Aid   | 4    | -                  | -                | 8                | 8                | 24               |
| Raising Awareness  | 5    | 701                | 141              | -                | 842              | 738              |
| Research and Advocacy  | 6    | 537                | -                | 779              | 1,316            | 1,128            |
| <b>Total expenditure</b>   |      | <b>1,393</b>       | <b>154</b>       | <b>787</b>       | <b>2,334</b>     | <b>2,040</b>     |
| <b>Net income/(expenditure) before (losses)/gains on investments</b> |      | <b>187</b>         | <b>(39)</b>      | <b>(315)</b>     | <b>(167)</b>     | <b>231</b>       |
| <b>Net (losses)/gains on investments</b>                             |      | <b>(1)</b>         | <b>-</b>         | <b>-</b>         | <b>(1)</b>       | <b>(11)</b>      |
| <b>Net income/(expenditure)</b>                                      |      | <b>(186)</b>       | <b>(39)</b>      | <b>(315)</b>     | <b>(168)</b>     | <b>220</b>       |
| <b>Transfers between funds</b>                                       |      | <b>(330)</b>       | <b>-</b>         | <b>330</b>       | <b>-</b>         | <b>-</b>         |
| <b>Net movement in funds</b>   |      | <b>(144)</b>       | <b>(39)</b>      | <b>15</b>        | <b>(168)</b>     | <b>220</b>       |
| <b>Funds brought forward at 1 January 2021</b>                       |      | <b>714</b>         | <b>173</b>       | <b>(19)</b>      | <b>868</b>       | <b>648</b>       |
| <b>Funds carried forward at 31 December 2021</b>                     |      | <b>570</b>         | <b>134</b>       | <b>(4)</b>       | <b>700</b>       | <b>868</b>       |

All the above results are derived from continuing activities.

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

Movements in funds are disclosed above and in Notes 15 and 16 to the financial statements.

## Balance Sheet – As at 31 December 2021

|   | Note | 2021<br>£'000 | 2020<br>£'000 |
|---|------|---------------|---------------|
| <b>Fixed assets</b>                                   |      |               |               |
| Tangible  | 12   | 104           | 122           |
|   |      | 104           | 122           |
| <b>Current assets</b>                                 |      |               |               |
| Investments   | 13   | -             | 192           |
| Debtors   | 14   | 259           | 148           |
| Short-term deposits                                   |      | 302           | 76            |
| Cash at bank and in hand                              |      | 327           | 487           |
|   |      | 888           | 903           |
| <b>Creditors: amounts falling due within one year</b> | 15   | (292)         | (107)         |
| <b>Net current assets</b>                             |      | 596           | 796           |
| <b>Total assets less current liabilities</b>          |      | 700           | 918           |
| <b>Creditors: amounts falling due after one year</b>  | 15   | -             | (50)          |
| <b>Net assets</b>                                     |      | 700           | 868           |
| <b>Funds</b>  |      |               |               |
| Unrestricted funds                                    |      |               |               |
| <i>General funds</i>                                  |      | 570           | 714           |
| <i>Designated funds</i>                               |      | 134           | 173           |
| Restricted  |      | -             | -             |
| <i>Research and advocacy funds</i>                    |      | (4)           | (19)          |
|   |      | 700           | 868           |

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

  
David R Taylor  
Chair of Trustees  
12 July 2022

  
Simon George  
Deputy Chair of Trustees

**Statement of Cash Flows For the year ended 31 December 2021**

|  | <b>Note</b> | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|--|-------------|-------------------|-------------------|
| <b>Cashflows from operating activities:</b>            |             |                   |                   |
| Net cash generated by operating activities             | (i)         | (59)              | 216               |
| <b>Cash flows from investing activities</b>            |             |                   |                   |
| Interest received                                      |             | 1                 | 1                 |
| Payments to acquire tangible fixed assets              |             | (19)              | (29)              |
| Proceeds on sale of tangible fixed assets              |             | 1                 | -                 |
| Proceeds on sale of fixed asset investments            |             | 192               | -                 |
| <b>Cash provide by/(used in) investing activities</b>  |             | <u>175</u>        | <u>(28)</u>       |
| <b>Cash flows from financing activities</b>            |             |                   |                   |
| Interest paid  |             | -                 | -                 |
| Coronavirus Job Retention Scheme (CJRS) Loan           |             | (50)              | 50                |
| <b>Cash (used in)/provided by financing activities</b> |             | <u>(50)</u>       | <u>50</u>         |
| <b>Net cash inflow</b>                                 |             | 66                | 238               |
| Cash and cash equivalents at 1 January 2021            |             | 563               | 325               |
| <b>Cash and cash equivalents at 31 December 2021</b>   |             | <u><u>629</u></u> | <u><u>563</u></u> |

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

|  |             |            |
|--|-------------|------------|
| <b>Net (expenditure)/income</b>                            | (168)       | 220        |
| Interest paid shown in financing activities                | -           | -          |
| Interest received shown in investing activities            | (1)         | (1)        |
| Depreciation   | 36          | 35         |
| (Gain)/loss on disposal of tangible fixed assets           | -           | 2          |
| (Gain)/loss on disposal of investment assets               | -           | -          |
| Unrealised (gain)/loss on revaluation of investment assets | -           | 11         |
| (Increase)/decrease in debtors                             | (111)       | 4          |
| Increase/(decrease) in creditors                           | 185         | (55)       |
| <b>Net cash generated by operating activities</b>          | <u>(59)</u> | <u>216</u> |

**Analysis of changes in net debt**

|   | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---|-------------------|-------------------|
| Cash and cash equivalents at 1 January 2021   | 563               | 325               |
| Cashflows                                     | 66                | 238               |
| Other non cash changes                        | -                 | -                 |
| Cash and cash equivalents at 31 December 2021 | <u><u>629</u></u> | <u><u>563</u></u> |

The notes on pages 37 to 54 form part of these financial statements.

## Notes to the Financial Statements For the year ended 31 December 2021

### Accounting Policies

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

#### 1.1 Basis of preparation

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

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.1.1 Going concern

In their duty to assess the charity's going concern for the forthcoming 12-month period the directors have considered both the financial planning of the charity and the lingering COVID-19 pandemic as well as the likely economic impact of the pandemic response. The directors therefore consider that there are no material uncertainties about CSW's ability to continue as a going concern.

#### 1.2 Accrued staff holiday pay

The year's liability recognised for accrued staff holiday pay was £31,940 (2020: £35,557)

#### 1.3 Tangible fixed assets and depreciation

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

|  |       |
|--|-------|
| ■ Office Furniture/Equipment/Computers | 33.3% |
| ■ Leasehold Improvements               | 33.3% |
| ■ Computer Software                    | 33.3% |

#### 1.4 Investments

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

#### 1.5 Debtors

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

### Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

#### 1.6 Cash at bank and in hand

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

#### 1.7 Creditors and provisions

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

#### 1.8 Financial instruments

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

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

#### 1.9 Income

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

#### 1.10 Expenditure and the basis of allocation of costs

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

#### 1.11 Support and governance costs

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

Support costs include irrecoverable VAT.

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

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



### Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

#### 1.12 Value Added Tax

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

#### 1.13 Fundraising costs

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

#### 1.14 Grants Payable

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31st December 2021.

#### 1.15 Grants Receivable Contracts

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

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

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

Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 18).

#### 1.16 Costs of Governance of the charity

Governance Costs include all direct expenditure of governance (Board Members' expenses, audit fees and financial charges) and a fair apportionment of Salaries, Office & Travel costs. These have been allocated between fundraising costs and charitable activities according to staff time.

#### 1.17 Fund accounting

Funds held by the charity are:

- Unrestricted general funds – These are funds which can be used in accordance with the charity's objects at the discretion of the Trustees.
- Designated funds – These funds are set aside by the Trustees for specific projects.
- Restricted funds – These can only be used for particular purposes within the objects of the charity as they have been raised specifically for those purposes.

### Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

#### 1.18 Foreign currency translation

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

#### 1.19 Pensions

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

#### 1.20 Operating leases

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

#### 1.21 Legacies

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

#### 1.22 Judgements and key sources of uncertainty

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

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

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

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

### 2. Income

|                                       | Unrestricted Funds |            | Restricted Funds | Total Funds |
|---------------------------------------|--------------------|------------|------------------|-------------|
|                                       | General            | Designated |                  | 2021        |
|                                       | £'000              | £'000      | £'000            | £'000       |
| <b>Donations and legacies</b>         |                    |            |                  |             |
| Donations from Individuals            | 1,310              | -          | 143              | 1,453       |
| Donations from Trusts and Foundations | 101                | 115        | 6                | 222         |
| Donations from Churches               | 118                | -          | -                | 118         |
| Legacies                              | 50                 | -          | -                | 50          |
|                                       | 1,579              | 115        | 149              | 1,843       |
| <b>Charitable activities</b>          |                    |            |                  |             |
| Government grants                     | -                  | -          | 183              | 183         |
| Other grants                          | -                  | -          | 140              | 140         |
|                                       | -                  | -          | 323              | 323         |

|                                       | Unrestricted Funds |            | Restricted Funds | Total Funds |
|---------------------------------------|--------------------|------------|------------------|-------------|
|                                       | General            | Designated |                  | 2020        |
|                                       | £'000              | £'000      | £'000            | £'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         |

Government and other grants income relate to the conditions-fulfilled work on 8 grants (2020: 6) mainly on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in 4 (2020: 3) regions in the world. There were no unfulfilled conditions in the incomes recognised.

The government grants were from two (2020: 3) government agencies in two (2020: 2) countries.

# Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

## Investment and other incomes

|  | Unrestricted<br>Funds<br>£'000 | Designated<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | Total Funds<br>2021<br>£'000 | Total Funds<br>2020<br>£'000 |
|--|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Investments</b>   |                                |                              |                              |                              |                              |
| Interest from UK banks                                       | 1                              | -                            | -                            | 1                            | 1                            |
| <b>Other resources</b><br>(Coronavirus Job Retention Scheme) | -                              | -                            | -                            | -                            | 46                           |

## 3. Raising funds

|   | Unrestricted<br>Funds<br>£'000 | Designated<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | Total Funds<br>2021<br>£'000 |
|---|--------------------------------|------------------------------|------------------------------|------------------------------|
| Fundraising and Sponsorship                             | 6                              | 13                           | -                            | 19                           |
| Staff Costs   | 97                             | -                            | -                            | 97                           |
| Appeal Costs (direct mail, trust applications, dinners) | 19                             | -                            | -                            | 19                           |
|   | 122                            | 13                           | -                            | 135                          |
| Support and Governance Costs (apportioned per note 7)   | 33                             | -                            | -                            | 33                           |
|   | 155                            | 13                           | -                            | 168                          |

|   | Unrestricted<br>Funds<br>£'000 | Designated<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | Total Funds<br>2020<br>£'000 |
|---|--------------------------------|------------------------------|------------------------------|------------------------------|
| Fundraising and Sponsorship                             | 4                              | -                            | -                            | 4                            |
| Staff Costs   | 94                             | -                            | -                            | 94                           |
| Appeal Costs (direct mail, trust applications, dinners) | 21                             | -                            | -                            | 21                           |
|   | 119                            | -                            | -                            | 119                          |
| Support and Governance Costs (apportioned per note 7)   | 31                             | -                            | -                            | 31                           |
|   | 150                            | -                            | -                            | 150                          |

**Notes to the Financial Statements For the year ended 31 December 2021 (cont.)**
**4. Provision of aid**

|   | <b>2021<br/>£'000</b> | <b>2020<br/>£'000</b> |
|---|-----------------------|-----------------------|
| Third Party Aids                            | 2                     | 12                    |
| Special (JR) Fund for the Persecuted        | 1                     | 12                    |
| Internally/externally displaced Christians: |                       |                       |
| <i>Other regions</i>                        | 5                     | -                     |
|   | <u>8</u>              | <u>24</u>             |

**5. Raising awareness**

|  | <b>Unrestricted<br/>Funds<br/>£'000</b> | <b>Designated<br/>Funds<br/>£'000</b> | <b>Restricted<br/>Funds<br/>£'000</b> | <b>Total Funds<br/>2021<br/>£'000</b> |
|--|---|---------------------------------------|---------------------------------------|---------------------------------------|
| Staff Costs  | 293                                     | 119                                   | -                                     | 412                                   |
| Office Costs   | 27                                      | -                                     | -                                     | 27                                    |
| Travel Costs   | -                                       | 7                                     | -                                     | 7                                     |
| Response Magazine/Website/Leaflets                       | 42                                      | -                                     | -                                     | 42                                    |
| Campaigns, Advertising and Video/Audio                   | 14                                      | 15                                    | -                                     | 29                                    |
|  | <u>376</u>                              | <u>141</u>                            | <u>-</u>                              | <u>517</u>                            |
| Support and Governance Costs<br>(apportioned per note 7) | 325                                     | -                                     | -                                     | 325                                   |
|  | <u>701</u>                              | <u>141</u>                            | <u>-</u>                              | <u>842</u>                            |

|  | <b>Unrestricted<br/>Funds<br/>£'000</b> | <b>Designated<br/>Funds<br/>£'000</b> | <b>Restricted<br/>Funds<br/>£'000</b> | <b>Total Funds<br/>2020<br/>£'000</b> |
|--|---|---------------------------------------|---------------------------------------|---------------------------------------|
| 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                                    |
|  | <u>391</u>                              | <u>27</u>                             | <u>-</u>                              | <u>418</u>                            |
| Support and Governance Costs<br>(apportioned per note 7) | 320                                     | -                                     | -                                     | 320                                   |
|  | <u>711</u>                              | <u>27</u>                             | <u>-</u>                              | <u>738</u>                            |



**Notes to the Financial Statements For the year ended 31 December 2021 (cont.)**
**6. Research and advocacy**

|  | <b>Unrestricted<br/>Funds<br/>£'000</b> | <b>Designated<br/>Funds<br/>£'000</b> | <b>Restricted<br/>Funds<br/>£'000</b> | <b>Total Funds<br/>2021<br/>£'000</b> |
|--|---|---------------------------------------|---------------------------------------|---------------------------------------|
| Staff Costs  | 267                                     | -                                     | -                                     | 267                                   |
| Office Costs   | 1                                       | -                                     | -                                     | 1                                     |
| Public Affairs Advocacy Campaigns                        | 7                                       | -                                     | -                                     | 7                                     |
| Advocacy, Fact-Finding and Research                      | -                                       | -                                     | 458                                   | 458                                   |
| Expenditure on grants received                           | -                                       | -                                     | 321                                   | 321                                   |
|  | 275                                     |                                       | 779                                   | 1,054                                 |
| Support and Governance Costs<br>(apportioned per note 7) | 262                                     | -                                     | -                                     | 262                                   |
|  | 537                                     |                                       | 779                                   | 1,316                                 |

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

All the 8 (2020: 6) projects fall under this category.

|  | <b>Unrestricted<br/>Funds<br/>£'000</b> | <b>Designated<br/>Funds<br/>£'000</b> | <b>Restricted<br/>Funds<br/>£'000</b> | <b>Total Funds<br/>2020<br/>£'000</b> |
|--|---|---------------------------------------|---------------------------------------|---------------------------------------|
| 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<br>(apportioned per note 7) | 278                                     | -                                     | -                                     | 278                                   |
|  | 629                                     | -                                     | 499                                   | 1,128                                 |

**Notes to the Financial Statements For the year ended 31 December 2021 (cont.)**
**7. Support costs**

|  | <b>Support costs</b> | <b>Governance costs</b> | <b>2021</b>  |
|--|----------------------|-------------------------|--------------|
|  | <b>£'000</b>         | <b>£'000</b>            | <b>£'000</b> |
| Finance/IT Department Costs                      | 298                  | -                       | 298          |
| CSW rebranding                                   | -                    | -                       | -            |
| Depreciation of Assets                           | 36                   | -                       | 36           |
| (Gain)/Loss on sale of assets                    | -                    | -                       | -            |
| Executive Department Costs                       | 132                  | 118                     | 250          |
| Board Members'/Meeting expenses                  |                      | 1                       | 1            |
| Audit fee  |                      | 10                      | 10           |
| Financial charges                                |                      | 15                      | 15           |
| Conferences and International Partners' Meetings |                      | 1                       | 1            |
| (Gain)/Loss on currency revaluation              |                      | 9                       | 9            |
|  | <b>466</b>           | <b>154</b>              | <b>620</b>   |

|                             |            |
|-----------------------------|------------|
| Fundraising and Advertising | 33         |
| Raising Awareness           | 325        |
| Research and Advocacy       | 262        |
|                             | <b>620</b> |

|  | <b>Support costs</b> | <b>Governance costs</b> | <b>2020</b>  |
|--|----------------------|-------------------------|--------------|
|  | <b>£'000</b>         | <b>£'000</b>            | <b>£'000</b> |
| Finance/IT Department Costs                      | 358                  |                         | 358          |
| CSW rebranding                                   | 1                    |                         | 1            |
| Depreciation of Assets                           | 35                   |                         | 35           |
| (Gain)/Loss on sale of assets                    | 2                    |                         | 2            |
| Executive Department Costs                       | 118                  | 103                     | 221          |
| Board Members'/Meeting expenses                  |                      | 1                       | 1            |
| Audit fee  |                      | 13                      | 13           |
| Financial charges                                |                      | 13                      | 13           |
| Conferences and International Partners' Meetings |                      | -                       | -            |
| (Gain)/Loss on currency revaluation              |                      | (15)                    | (15)         |
|  | <b>514</b>           | <b>115</b>              | <b>629</b>   |

|                             |            |
|-----------------------------|------------|
| Fundraising and Advertising | 31         |
| Raising Awareness           | 320        |
| Research and Advocacy       | 278        |
|                             | <b>629</b> |

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

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

|                                      | 2021<br>£'000 | 2020<br>£'000 |
|--------------------------------------|---------------|---------------|
| Depreciation                         | 36            | 35            |
| (Gain)/Loss on sale of assets        | -             | 2             |
| Trustees' Indemnity Insurance        | 2             | 1             |
| Auditors remuneration                | 12            | 10            |
| CSW Corporate rebranding             | -             | 1             |
| Operating lease - Land & Building    | 67            | 67            |
| Operating leases - Plant & Machinery | 3             | 3             |
| (Gain)/Loss on currency revaluation  | 9             | (15)          |

### 9. Taxation

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

### 10. Analysis of staff costs

|                       | 2021<br>£'000 | 2020<br>£'000 |
|-----------------------|---------------|---------------|
| Salaries              | 1,384         | 1,213         |
| Social security costs | 103           | 94            |
| Pension contributions | 138           | 126           |
|                       | 1,625         | 1,433         |

The average number of employees during the year was:

|                  | 2021 | 2020 |
|------------------|------|------|
| Executive        | 3    | 2    |
| People & Culture | 1    | 1    |
| Advocacy         | 20   | 19   |
| Communications   | 13   | 12   |
| Finance          | 4    | 5    |
|                  | 41   | 39   |

The actual number of paid staff working as at 31 December 2021 was 45 (2020: 37).

The number of employees whose total employee benefits excluding pensions contributions exceeded £60,000 was:

|                             | 2021 | 2020 |
|-----------------------------|------|------|
| Between £60,000 and £70,000 | 3    | 1    |

Pensions contributions for higher paid employees totalled £23k (2020: £17k)

### Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

#### Pensions Costs

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

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

#### Volunteers

One (2020: two) unremunerated volunteer rendered about 4 (2020: 26) work days in one (2020: two) department of the company.

#### Key Management Personnel

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

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £494k (2020: £494k).

### 11. Related Party Transactions

The Trustees are not remunerated. £0.6k (2020: £0.5k) was reimbursed to 3 (2020: 1) directors for phone and local travel to board meeting expenses.

A total of unrestricted and unconditional donations of £17k (2020: £10k) was received from seven (2020: five) trustees in the year.

About £1k (2020: £1k) which would otherwise have been reimbursed to the Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

The property investment at 126 Poyle Road is jointly owned with the Founder President, Revd Mervyn Thomas. The agreement was approved by the Charity Commission in 2002. On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in Poyle Road for £192,413.

There were no other related-party transactions in the year (and there were also no other related-party transactions in 2020).

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

## 12. Tangible fixed assets

|                       | <i>Furniture<br/>and fittings</i><br>£'000 | <i>Computer<br/>software</i><br>£'000 | <i>Office equip/<br/>computers</i><br>£'000 | <i>Leasehold<br/>improvements</i><br>£'000 | <i>Motor<br/>vehicles</i><br>£'000 | <i>Total</i><br>£'000 |
|-----------------------|--|---------------------------------------|---|--|------------------------------------|-----------------------|
| <b>Cost</b>           |  |                                       |   |  |                                    |                       |
| At 1st January 2021   | 18   | 13                                    | 123   | 159  | -                                  | 313                   |
| Additions             | -  | -                                     | 19  | -  | -                                  | 19                    |
| Disposals             | -  | (11)                                  | (43)  | -  | -                                  | (54)                  |
| At 31st December 2021 | 18   | 2                                     | 99  | 159  | -                                  | 278                   |
| <b>Depreciation</b>   |  |                                       |   |  |                                    |                       |
| At 1st January 2021   | 16   | 11                                    | 86  | 78   | -                                  | 191                   |
| Charge for year       | 1  | 1                                     | 23  | 12   | -                                  | 37                    |
| Released on disposals | -  | (11)                                  | (43)  | -  | -                                  | (54)                  |
| At 31st December 2021 | 17   | 1                                     | 66  | 90   | -                                  | 174                   |
| <b>Net book value</b> |  |                                       |   |  |                                    |                       |
| At 31st December 2021 | 1  | 1                                     | 33  | 69   | -                                  | 104                   |
| At 31st December 2020 | 2  | 2                                     | 37  | 81   | -                                  | 122                   |

## 13. Investment (held in the UK)

|                                       | <i>Shares</i><br>£'000 | <i>Investment<br/>Property</i><br>£'000 | <i>Total<br/>2021</i><br>£'000 | <i>Total<br/>2020</i><br>£'000 |
|---------------------------------------|------------------------|---|--------------------------------|--------------------------------|
| <b>Market value</b>                   |                        |   |                                |                                |
| Market value at 1st January 2021      | -                      | 192                                     | 192                            | 203                            |
| Additions                             | -                      | -                                       | -                              | -                              |
| Disposals                             | -                      | (192)                                   | (192)                          | -                              |
| Unrealised gains/(losses) in the year | -                      | -                                       | -                              | (11)                           |
| Market value at 31st December 2021    | -                      | -                                       | -                              | 192                            |

On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in the Poyle Road property for £192,413.

## 14. Debtors

|                   | <b>2021</b><br>£'000 | <b>2020</b><br>£'000 |
|-------------------|----------------------|----------------------|
| Grants receivable | 69                   | 17                   |
| Other debtors     | 145                  | 94                   |
| Prepayments       | 45                   | 37                   |
|                   | <u>259</u>           | <u>148</u>           |



## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

### 15. Creditors

#### Amounts falling due within one year:

|                                 | 2021<br>£'000 | 2020<br>£'000 |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 9             | 10            |
| Other taxes and social security | 28            | 24            |
| Deferred Grants Income          | 203           | 24            |
| Other creditors                 | 4             | 1             |
| Accruals and provisions         | 48            | 48            |
|                                 | <u>292</u>    | <u>107</u>    |

#### b) Deferred income reconciliation

|                                | 2021<br>£'000 | 2020<br>£'000 |
|--------------------------------|---------------|---------------|
| Balance brought forward        | 24            | 92            |
| Amount recognised in the year  | (24)          | (68)          |
| Amount deferred in the year    | 203           | -             |
| <b>Balance carried forward</b> | <u>203</u>    | <u>24</u>     |

#### Amounts falling due after one year:

|  | 2021<br>£'000 | 2020<br>£'000 |
|--|---------------|---------------|
| Coronavirus Job Retention Scheme (CJRS) Loan | -             | 50            |
| Due within one year                          | -             | -             |
| Between 1 and 2 years                        | -             | -             |
| Between 2 and 5 years                        | -             | 50            |
| After 5 years                                | -             | -             |
|  | <u>-</u>      | <u>50</u>     |

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

## 16. Net assets

|   | <b>Fixed assets<br/>£'000</b> | <b>Net current<br/>assets<br/>£'000</b> | <b>Long-term<br/>liabilities<br/>£'000</b> | <b>2021 Total<br/>£'000</b> |
|---|-------------------------------|---|--|-----------------------------|
| Unrestricted funds - general                                  | 104                           | 466                                     | -  | 570                         |
| Unrestricted funds - designated for international development | -                             | 134                                     | -  | 134                         |
| Restricted funds  | -                             | (4)                                     | -  | (4)                         |
|   | 104                           | 596                                     | -  | 700                         |

|   | <b>Fixed assets<br/>£'000</b> | <b>Net current<br/>assets<br/>£'000</b> | <b>Long-term<br/>liabilities<br/>£'000</b> | <b>2020 Total<br/>£'000</b> |
|---|-------------------------------|---|--|-----------------------------|
| Unrestricted funds - general                                  | 122                           | 642                                     | - 50                                       | 714                         |
| Unrestricted funds - designated for international development | -                             | 173                                     | -  | 173                         |
| Restricted funds  | -                             | (19)                                    | -  | (19)                        |
|   | 122                           | 796                                     | (50)                                       | 868                         |

## 17. Unrestricted funds

|  | <b>Balance at<br/>1.1.21<br/>£'000</b> | <b>Income<br/>£'000</b> | <b>Expenditure,<br/>gains and<br/>losses<br/>£'000</b> | <b>Transfers<br/>£'000</b> | <b>Balance at<br/>31.12.21<br/>£'000</b> |
|--|--|-------------------------|--|----------------------------|--|
| Revaluation Reserve                      | 72                                     | -                       | (1)  | (71)                       | -  |
| Designated for international development | 173                                    | 115                     | (154)  | -                          | 134                                      |
| General                                  | 642                                    | 1,580                   | (1,393)  | (259)                      | 570                                      |
|  | 887                                    | 1,695                   | (1,548)  | (330)                      | 704                                      |

|  | <b>Balance at<br/>1.1.20<br/>£'000</b> | <b>Income<br/>£'000</b> | <b>Expenditure,<br/>gains and<br/>losses<br/>£'000</b> | <b>Transfers<br/>£'000</b> | <b>Balance at<br/>31.12.20<br/>£'000</b> |
|--|--|-------------------------|--|----------------------------|--|
| Revaluation Reserve                      | 83                                     | -                       | (10)   | -                          | 72                                       |
| Designated for international development | 100                                    | 100                     | (27)   | -                          | 173                                      |
| General                                  | 388                                    | 1,886                   | (1,490)  | (142)                      | 642                                      |
|  | 571                                    | 1,986                   | (1,528)  | (142)                      | 887                                      |

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

The property investment at 126 Poyle Road is jointly owned with the Founder President, Revd Mervyn Thomas. The agreement was approved by the Charity Commission in 2002. On 19 February 2021, Revd Mervyn Thomas took out a mortgage and purchased the CSW ownership/interest in Poyle road for £192,413.

The management designated two donations (£115k) from two trusts in the year (2020: one donation £100k from one trust) for international development, in pursuit of our global regionalisation strategy.

### 18. Restricted funds

|                              | <i>Balance at<br/>1.1.21<br/>£'000</i> | <i>Income<br/>£'000</i> | <i>Expenditure,<br/>gains and<br/>losses<br/>£'000</i> | <i>Transfers<br/>£'000</i> | <i>Balance at<br/>31.12.21<br/>£'000</i> |
|------------------------------|--|-------------------------|--|----------------------------|--|
| <b>Research and Advocacy</b> |  |                         |  |                            |  |
| East Asia                    | 19                                     | 42                      | (18)   | -                          | 43                                       |
| South/Central Asia           | (11)                                   | 28                      | (93)   | 50                         | (26)                                     |
| Africa/Middle East           | (27)                                   | 66                      | (217)  | 150                        | (28)                                     |
| Latin America                | (19)                                   | 12                      | (137)  | 130                        | (14)                                     |
| Others                       | 1                                      | -                       | -  | -                          | 1  |
| Grants                       | 13                                     | 318                     | (321)  | -                          | 10                                       |
| Special Funds                | 5                                      | 6                       | (1)  | -                          | 10                                       |
|                              | (19)                                   | 472                     | (787)  | 330                        | (4)                                      |

‘Grants’ represents restricted activities on the defending and education, training & promotion of Freedom of Religion or Belief (FoRB) in four (2020: three) regions in the world.

‘Special Fund’ represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

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

The directors guarantee that the deficit of £4k in the restricted funds will be taken care of in 2022, either by future receipts into them or by transfer from general funds.

|                              | <i>Balance at<br/>1.1.20<br/>£'000</i> | <i>Income<br/>£'000</i> | <i>Expenditure,<br/>gains and<br/>losses<br/>£'000</i> | <i>Transfers<br/>£'000</i> | <i>Balance at<br/>31.12.20<br/>£'000</i> |
|------------------------------|--|-------------------------|--|----------------------------|--|
| <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)                                     |

## Notes to the Financial Statements For the year ended 31 December 2021 (cont.)

### 19. Share Capital

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

The company had seventeen members at the end of the year (2020: sixteen).

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

### 20. Operating Leases

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

|  | 2021<br>£'000 | 2020<br>£'000 |
|--|---------------|---------------|
| Land & Building:                               |               |               |
| Within one year                                | 67            | 67            |
| After one year but within five years           | 266           | -             |
| Plant & Machinery:                             |               |               |
| Within one year                                | 3             | 3             |
| After one year but within five years           | 3             | 7             |
|  | <u>339</u>    | <u>77</u>     |
| The operating lease charges for the year were: |               |               |
| Land & Building                                | 67            | 67            |
| Plant & Machinery                              | 3             | 3             |
|  | <u>70</u>     | <u>70</u>     |



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

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