

# CSW Annual Report and Accounts 2023/24

**CSW** everyone  
free to believe



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Organisational Details

Directors

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

- David Taylor, Chair to 06 July 2023<sup>1 2 3</sup>
- Ann Marie Agyeman<sup>2</sup>
- Helen Berhane Nuguse
- Victoria Butler
- Jenny Cornfield, Chair from 06 July 2023
- Jael Dharamsingh
- Simon George<sup>1 2 3</sup> Deputy Chair to 06 July 2023
- Michael Gibbons<sup>1 2 3</sup> Deputy Chair to 06 July 2023
- Nigel Grinyer
- William Lowe, Deputy Chair from 06 July 2023<sup>1 2 3</sup>
- Fady Nassar
- Bill Rockett<sup>1</sup>
- Stuart Keir (appointed 6 July 2023)

- <sup>1</sup> Executive Committee
  - <sup>2</sup> Governance Committee
  - <sup>3</sup> Remuneration Committee

Secretary Scot Bower

Strategic Leadership Team

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

Registered office

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

Advisors

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

## Message from the Chair

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

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

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

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

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

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

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

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



William Lowe  
Deputy Chair of Trustees

## Message from the CEO

A year of challenges and opportunities.

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

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

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

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

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

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

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



Scot Bower  
CEO

## About CSW

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

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

### Charitable objectives and activities

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

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

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

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

#### Vision

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

#### Mission

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

#### Focus

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



## Governance, Structure & Management

### Governing body and governance

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

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

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

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

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

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

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

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

### The CSW global network

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

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

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

## **Trustees' Responsibilities Statement**

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

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

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

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

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

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

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

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

## **Principal Risks and Uncertainties**

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



The significant risk areas and steps taken to mitigate them:

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

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

**Reputational** (including issues of compliance and good governance)

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

**Operational** (including personnel and health and safety)

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

**Technological** (including systems integrity and vulnerability to attack)

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

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

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

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

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

## Our commitment to safeguarding

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

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

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

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

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

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

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

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

## Environmental impacts

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

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

## Gathering evidence. Exposing injustice.

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

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

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

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

### Afghanistan: from the darkest day into the night

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

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

#### Testimony 1:

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

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

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

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

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

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

### Testimony 2:

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

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

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

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

### Leave No One Behind

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

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

## **Equipping Journalists: Challenging the Narrative**

### **Human rights training for journalists in Mexico and Nigeria**

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

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

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

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

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

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

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

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

## Equipping policymakers. Calling for change.

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

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

### UK Government: Briefing Parliamentarians

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

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

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

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

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

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

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

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



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

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

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

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

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

### **Bringing our expertise**

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

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

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

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

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

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

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

## Empowering communities and individuals

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

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

### Nigeria: Psychosocial Support

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

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

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

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

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

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

### Post training impact assessment

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

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

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

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

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

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

### **Participant testimonies**

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

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

## Financial Review

### Overview

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

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

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

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

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

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

### How we raised funds

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

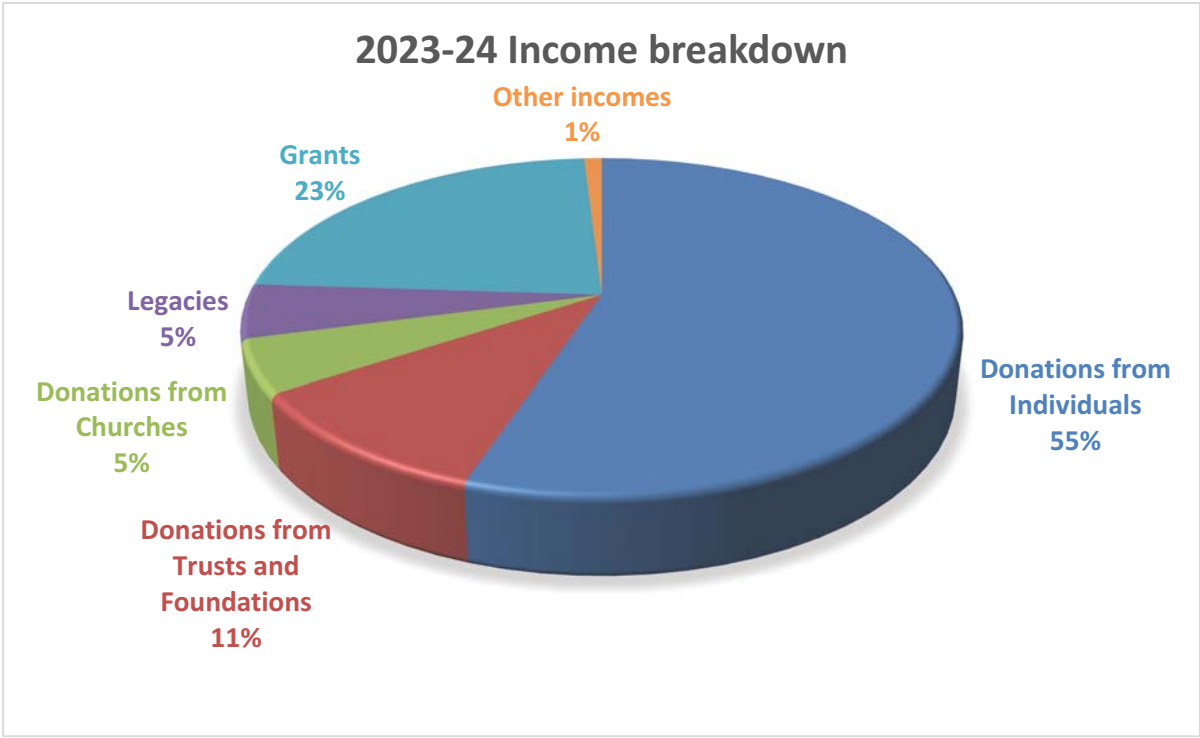
We want our supporters to understand the impact of their donations and we communicate this through our magazine, e-newsletters and thank you letters (unless a supporter chooses not to receive these). This year, we also hosted two virtual events where supporters were some of the first to view our film,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

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

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

**CSW Annual Report and Accounts 2023-24**

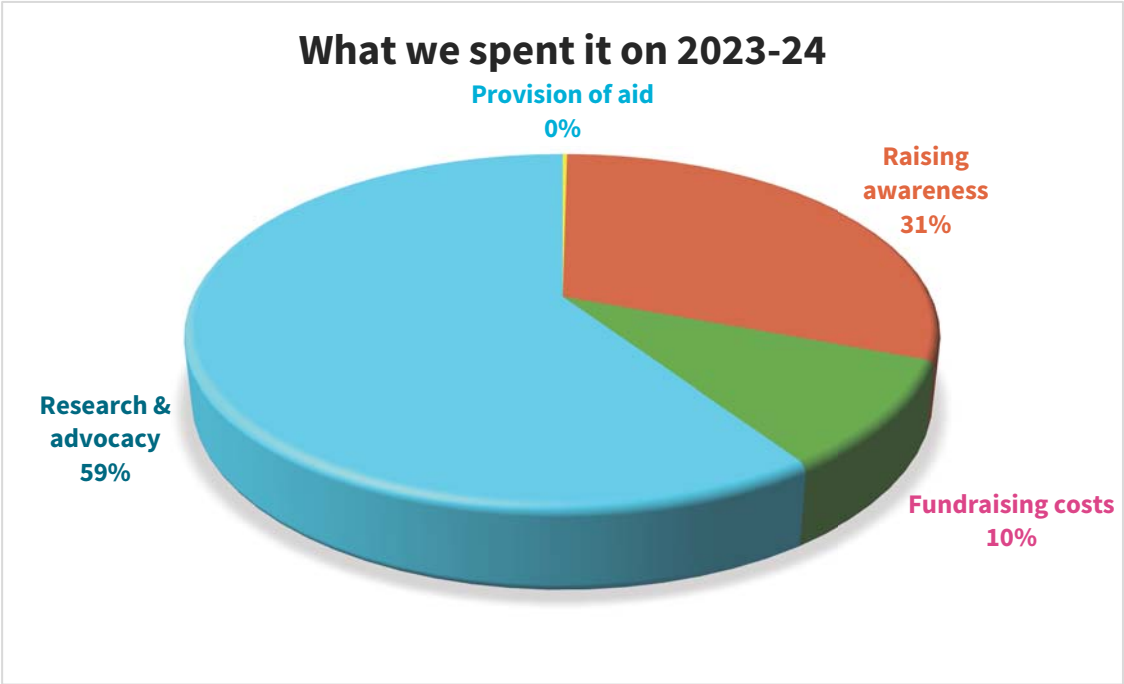
Our Fundraising team seek to observe the Fundraising Promise and adhere to the Fundraising Code of Practice and the guidance in the Chartered Institute of Fundraising’s *Treating Donors Fairly: Fundraising with donors in vulnerable circumstances*. We always seek to ensure that individuals are fully aware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



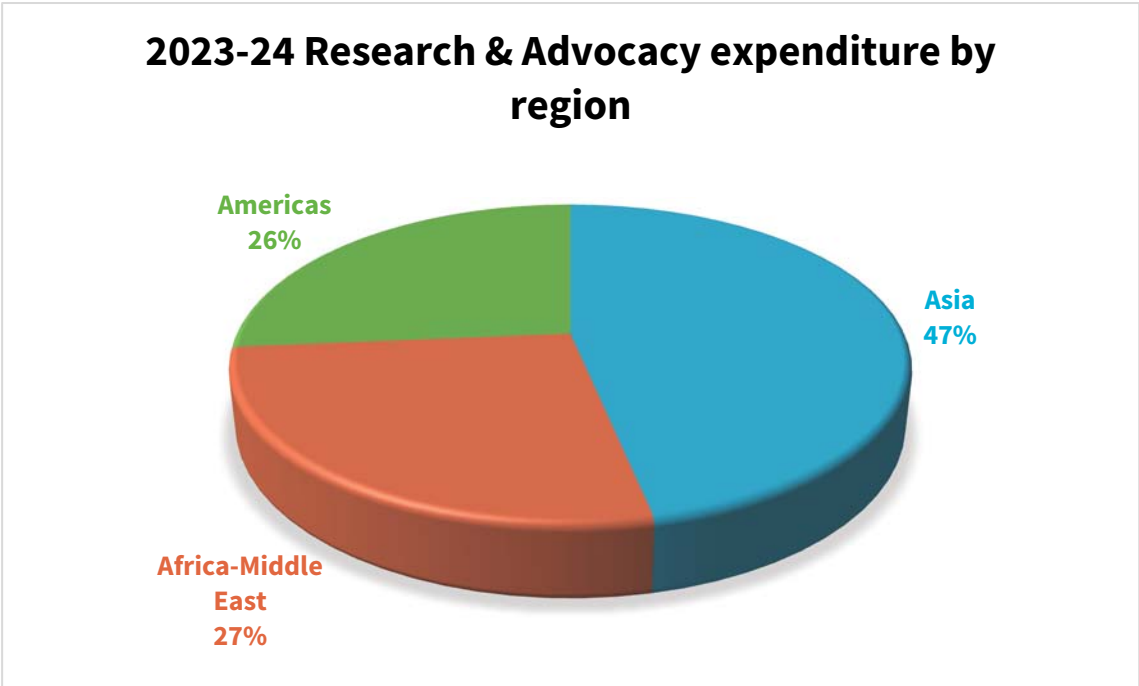
Comparative income breakdown for 2022-23: Donations from Individuals 53%; Grants 24%; Donations from Trusts and Foundations 11%; Donations from Churches 4%; Legacies 8%.

**What we spent it on**

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



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



Reserves policy and position

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

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



## CSW Annual Report and Accounts 2023-24

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

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

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

### Investment policy

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

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

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

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

### Funds in deficit

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

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

### Financial Risk

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

### Auditors

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

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

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



**William Lowe**  
**Deputy Chair of Trustees**  
**05 December 2024**

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

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

#### **Responsibilities of trustees**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

**Use of our report**

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



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)  
for and on behalf of  
**Price Bailey LLP**  
Chartered Accountants  
Statutory Auditors

24 Old Bond Street  
London  
W1S 4AP

Date: 19 December 2024

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

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



## Balance Sheet – As at 31 March 2024

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

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



William Lowe  
Deputy Chair of Trustees  
05 December 2024

## Statement of Cash Flows For the year ended 31 March 2024

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

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

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

### Analysis of changes in net debt

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

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

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

### Accounting Policies

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

#### 1.1 Basis of preparation

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

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

#### Going concern

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

#### 1.2 Accrued staff holiday pay

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

#### 1.3 Tangible fixed assets and depreciation

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

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

#### 1.4 Investments

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

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

### 1.5 Debtors

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

### 1.6 Cash at bank and in hand

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

### 1.7 Creditors and provisions

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

### 1.8 Financial instruments

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

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

### 1.9 Income

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

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

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

### 1.11 Support and governance costs

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

Support costs include irrecoverable VAT.

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

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

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

### 1.12 Value Added Tax

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

### 1.13 Fundraising costs

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

### 1.14 Grants Payable

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

### 1.15 Grants Receivable Contracts

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

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

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

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

### 1.16 Costs of Governance of the charity

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

### 1.17 Fund accounting

Funds held by the charity are:

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

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

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

### 1.18 Foreign currency translation

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

### 1.19 Pensions

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

### 1.20 Operating leases

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

### 1.21 Legacies

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

### 1.22 Judgements and key sources of uncertainty

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

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

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

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

### 2. Income

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

#### Charitable activities

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

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

#### Charitable activities

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

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

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



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

### Investment and other incomes

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

### 3. Raising funds

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

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

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

### 4. Provision of aid

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

### 5. Raising awareness

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

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

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

### 6. Research and advocacy

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

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

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

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

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

## 7. Support costs

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

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

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

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

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

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

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

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

### 9. Taxation

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

### 10. Analysis of staff costs

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

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

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

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

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

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

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

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

### Pensions Costs

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

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

### Volunteers

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

### Key Management Personnel

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

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

## 11. Related Party Transactions

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

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

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

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

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

## 12. Tangible fixed assets

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

## 13. Debtors

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



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

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

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

**b) Deferred income reconciliation**

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

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

## 15. Net assets

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

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

## 16. Unrestricted funds

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

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

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

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

### 17. Restricted funds

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

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

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

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

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

### 18. Share Capital

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

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

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

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

### 19. Operating Leases

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

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

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[csw.org.uk](http://csw.org.uk)

PO Box 99

New Malden

Surrey, KT3 3YF

United Kingdom