

CHRISTIANS AWARE

England & Wales · Charity number 328322

Details

Status Registered

Legal form Charitable company

Company number [02417029](#)

Registered 1989-09-29

Register [View on the Charity Commission register](#)

Contact

Address 53B Jarrom Street
Leicester
LE2 7DH

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Website www.christiansaware.co.uk

Activities

Objects: TO ASSIST AND FURTHER ANY CHARITABLE WORK HAVING FOR ITS PURPOSE THE ADVANCEMENT OF RELIGION THE ECUMENICAL MOVEMENT WITHIN THE CHRISTIAN CHURCH, THE ENCOURAGEMENT AND DEVELOPMENT OF CONTACT DIALOGUE AND UNDERSTANDING BETWEEN CHRISTIANS AND PEOPLE OF OTHER FAITHS AND CULTURES AND THE FURTHERANCE AND DEVELOPMENT OF THE IDEALS OF PEACE AND JUSTICE IN THE WORLD INSPIRED BY THE CHRISTIAN GOSPEL.

Activities: To assist and further any charitable work having for its purpose the advancement of religion, the ecumenical movement within the Christian Church, the encouragement and development of contact dialogue and understanding between Christians and people of other faiths and cultures, and the furtherance and development of the ideals of peace and justice in the world inspired by the Christian Gospel

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£102,526	£112,962	-	-
2023-09-30	£111,446	£117,228	-	-
2022-09-30	£80,480	£102,115	-	-
2021-09-30	£90,493	£84,015	-	-
2020-09-30	£99,006	£80,520	-	-

Trustees

Name	Role	Appointed
Ayub Khan		2022-01-15
BARBARA MAYHEW		2015-01-10
Frances Edith Pike		2018-01-13
IAN CHRISTOPHER BOSMAN		
MATTHEW KING		
Martin Bruce Slater		2020-01-11
NORMA HAYWARD		
ROBERT CHARLES TAYLOR		
Rev JOHN BENNETT		
Rev Rana Khan		2024-01-27
Subash Chellaiah		

CHRISTIANS AWARE

England & Wales - Charity number 328322

Accounts

Charity registration number 328322

Company registration number 02417029 (England and Wales)

CHRISTIANS AWARE
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

CHRISTIANS AWARE

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CHRISTIANS AWARE

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reference and administrative details

Trustees	Rev. J Bennett Mr IC Bosman Mr S Chellaiah Rev. JR Flack Mrs N Hayward Mr A Khan Rev RY Khan Mr M King Mrs B Mayhew Mrs F Pike Rev. I Selvanayagam Mr M Slater Mr RC Taylor	(Resigned 27 January 2024) Assistant Treasurer Chair (Appointed 27 January 2024) Treasurer (Resigned 8 April 2024) Vice Chair
Patron	Archbishop Angaelos	
Company secretary	Mrs BJ Butler	(delegated day to day management)
Company number	02417029	
Charity number	328322	
Registered office and principal address	53B Jarrom Street Leicester LE2 7DH	
Independent examiner	Paul Barnett FCCA Newby Castleman LLP Chartered Accountants West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Ltd PO Box 289 West Malling ME19 4TA	Barclays Bank plc 68 Evington Road Leicester LE2 1HJ

Objectives and activities

The charity's objects and principal activities are the advancement of faith and assisting the ecumenical movement within the Christian Church and the encouragement of understanding between Christians and people of other faiths. It is committed to increasing cross-cultural understanding and to promoting development, justice and peace. It seeks to do so through arranging visits, pilgrimages, conferences, meetings and publications. The publications include books and periodic magazines. The charity also makes grants to several overseas charitable organisations, with whom there are close links, via amounts donated to the restricted funds.

Public benefit

The trustees confirm that they have considered the Commissioner's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The services provided by the charity are for any member of the public and we welcome the participation of Christians and Non-Christians alike. Inter-faith dialogue between all members of the public is actively encouraged. A website is also available which provides an opportunity for the charity to engage with a worldwide audience.

CHRISTIANS AWARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

This year our work has continued to be affected by us having to move out of our long-standing office due to it being deemed unsafe. We moved into our new office the year before last and it is now our registered office address. The building work is now complete. We have managed to gradually move many of our stored items into the new office and to build shelving in designated storage areas. We have been well supported by our members during this difficult time. We have managed to resume many of our normal activities. There have been no staff changes.

Our visits normally enable our members to learn about the way of life and faith in the local communities they visit. Sometimes during our visits, material help is provided to host communities, but this is not central to any visit. Members of some groups are sometimes able to contribute comparatively small financial amounts to local projects. Donations have been given for work with the very poor. Special restricted funds are kept by Christians Aware and this year we were delighted to award grants to organisations of the sum of £18,485. Our aim is to pass on funds raised as soon as we reasonably can. Although it is not our intention to teach, our members are able, through shared experiences and conversation, to convey something of their own heritage, faith and culture. They are also able to learn and to bring back their experiences to share in their local communities and churches. Some conference and discussion opportunities are held following visits. Conferences are also held on issues of human rights and responsibilities. Reports of events are included in the magazine.

Our 'Faith Awareness' programme works to bring understanding and trust between members of the world faiths. It normally includes courses, day conferences, visits to places of worship and community, the publication of books and pilgrimages. A pilgrimage to places of faith and community was held this year in Leicester. Visits were made and talks and conversations were held in five different communities. We joined in Interfaith week and a special interfaith webinar was held. Resources and opportunities are offered to school children and students. Our women's interfaith group has met regularly throughout the year on the zoom platform. Two 'face to face' meetings have also been held this year. A presentation was made on the empowerment of Gambian girls.

This year we were able to offer a weeklong pilgrimage led by Robert Taylor. The May pilgrimage was a long-distance walk from A Coruna along the 'Camino' to Santiago de Compostela in Northern Spain. Participants walked approximately nine miles every day and joined together in worship.

A pilgrimage was also made to Canterbury this year, organised by Brian McHenry. A long weekend was spent in the cathedral lodge. Visits were made to St. Augustine's Abbey, St. Martin's church and the cathedral. A talk was given by the Dean of Canterbury.

Our annual conference was held at Hinsley Hall in Leeds. The title for the conference was 'Strangers and Pilgrims. People, Displacement and Migration in God's World.' Speakers included Inderjit Bhogal who led the bible study. Torsten Moritz joined us from the European Conference of Churches Commission on Migrants. Bethan Lant came from Praxis and spoke about migration and asylum in the UK. Adam Boulter spoke about the need to appreciate other people, including migrants.

Our 2024 summer school was held at Parcevall Hall in the Yorkshire Dales. Presenters included Stephen Skinner, Ellen Teague, Jane Skinner, Jayaraj Nambiar, Olwen Crockhall Greening, Gurmuk Singh, and John Swales. The focus for the week was 'Faith in Life. Care for creation by the World Faiths.' The week included talks, worship and visits, one to an organic market garden and one to St. Mary's church in Embsay, winner of a gold eco-award. A commitment to 'Faith in Life,' was made by all those present. This was also given as a challenge to our wider networks.

Two visits to York were made this year. A conference was held on 'Slavery then and now,' with Richard Reddie from the Council of Churches for Britain and Ireland as the speaker. A summer visit was made to the Bar Convent and to All Saints church in North Street.

Our webinar speakers this year included Margaret Barker, Alan Race, Ian Bradley, Rowan Williams, Fadi Mikhail, Diana Langham. Our webinars continue to offer an excellent resource for our members.

We had two overseas visitors this year. Anthony Das came from Kolkata and Aki Kobayashi came from Japan for our annual conference. Other international people at the conference were from India, Pakistan, Zambia and Iraq.

We held an India Day in Leicester. The speaker was Inderjit Bhogal and his title was 'India today, the challenges of living with diversity.' Participants included those from India. An Indian meal was followed by worship.

Through our normal conferences, summer schools, meetings, books and other publications, particularly the magazine, we seek to share with one another our values, our experiences and our awareness of others so that together we can play a stronger part in promoting peace, justice and development.

We published one new book this year, 'A Lassie from Lancashire' a memoir by Anthea Dove. Anthea has written many books for us and this is her own life story.

We measure our performance in achieving our objectives not only by the number of people who normally participate, but also by asking them to evaluate the resources from which they benefit, to share with others in groups and to give talks. We see our work as a resource for local communities and churches. We are in frequent contact with correspondents around the world who give us an insight into the value of our work. Inevitably, however, these assessments are subjective and qualitative rather than providing hard data but we can build on the outcome in planning further resources and activities for the future.

CHRISTIANS AWARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

The statement of financial activities for the year is set out in the financial statements on page 5.

Net resources on unrestricted funds amounted to a shortfall of £2,808. It is vitally important that we strive to make savings and increase our income.

The trustees would like to place on record their grateful thanks to the Executive Secretary, Barbara Butler, for all her initiative and commitment in carrying forward the work of the charity. They are also grateful to the office manager, Eliam Ngoma, to the subscription's secretary, Bob Taylor, and to the service normally provided by our volunteers, most notably our regional representatives and office staff. In addition, many of our members give a great deal of their time in helping to run visits, conferences and other activities.

Reserves policy

Reserves are needed:

- i) to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice; and
- ii) to cover administration, fundraising and support costs without which the charity could not function.

The trustees consider that free reserves should be sufficient to provide approximately 3 months cover of core expenditure and the amount of free reserves held as at 30 September 2024 in the sum of £20,765 was slightly below this figure. The charity's free reserves are defined as its general funds (being unrestricted funds less designated funds and fixed assets).

Risk Management

The charity has examined the risks involved in running its services, commercial operations and fundraising activities and has put in place systems to minimize such risks. Volunteers continue to help in the office. The Subscriptions Secretary normally works remotely. Both the Treasurer and the Assistant Treasurer work online. There is a system in place to ensure that invoices are paid on time. Our members and others are encouraged where possible to make payments by bank transfer.

Structure and governance

The charity is a charitable company limited by guarantee, incorporated on 25 August 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees

The trustees who have held office since 1 October 2023 are set out on page 1.

All the trustees are Christians. They are selected in an attempt to obtain a balance of gender, age, denomination, skill and experience. The trustees are elected every year at the Annual General Meeting. The induction and development of trustees is adapted for each individual and a welcome pack is offered to all.

Organisational structure

The charity is governed by the trustees. They meet three or four times a year, one of the meetings being residential, to consider strategic and planning issues and to monitor their implementation and the achievement of objectives.

The management and educational programme of the charity is delegated to the Executive Secretary. In carrying out her tasks she normally works in partnership with three groups set up by the trustees which include both trustees and other members - an operations group, a fundraising group and an international visits group. Since the outbreak of Covid 19 the Operations Group has met on the Zoom platform every two weeks to share necessary planning. There are also a number of voluntary regional representatives who arrange programmes in their geographical area in consultation with the Executive Secretary.

Plans for future periods

Our future plans do not include any major change in the nature of our activities. However, we continue to need to find ways of increasing our membership to help increase our income and we plan further books and visits to the developing world. We plan to continue to introduce more short new visits on the European mainland. We continue to try and help the members themselves increase our membership, and we also need to encourage more monthly subscriptions. Further, we need to promote our books, services and activities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 22 November 2024 and signed on their behalf.

Mrs F Pike
Trustee and Treasurer

Mrs BJ Butler
Secretary

CHRISTIANS AWARE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIANS AWARE

I report to the trustees on my examination of the financial statements of Christians Aware (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul Barnett FCCA (Independent Examiner)
Newby Castleman LLP
Chartered Accountants
West Walk Building
110 Regent Road
Leicester
LE1 7LT

Dated: 25 November 2024

CHRISTIANS AWARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Income from donations and legacies	3	44,543	16,394	60,937	65,283
Charitable activities	4	36,020	-	36,020	40,161
Other trading activities	5	4,342	1,117	5,459	5,673
Income from investments	6	110	-	110	329
Total		<u>85,015</u>	<u>17,511</u>	<u>102,526</u>	<u>111,446</u>
Expenditure on:					
Raising funds	7	36,699	468	37,167	33,746
Charitable activities	8	51,120	24,675	75,795	83,482
Total		<u>87,819</u>	<u>25,143</u>	<u>112,962</u>	<u>117,228</u>
Net expenditure		(2,804)	(7,632)	(10,436)	(5,782)
Transfers between funds	14	(4)	4	-	-
Net movement in funds		<u>(2,808)</u>	<u>(7,628)</u>	<u>(10,436)</u>	<u>(5,782)</u>
Reconciliation of funds					
Total funds brought forward		23,573	8,630	32,203	37,985
Total funds carried forward		<u>20,765</u>	<u>1,002</u>	<u>21,767</u>	<u>32,203</u>

All income and expenditure derive from continuing activities.

CHRISTIANS AWARE

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		804		1,298
Current assets					
Stocks	16	10,355		11,829	
Debtors	17	12,145		7,001	
Cash at bank and in hand		15,512		21,662	
		<u>38,012</u>		<u>40,492</u>	
Creditors: amounts falling due within one year	18	<u>(17,049)</u>		<u>(9,587)</u>	
Net current assets			20,963		30,905
Total assets less current liabilities			<u>21,767</u>		<u>32,203</u>
Charity funds					
Restricted funds	21		1,002		8,630
Unrestricted funds	22		20,765		23,573
Total charity funds			<u>21,767</u>		<u>32,203</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised by the board of trustees on 22 November 2024 and are signed on its behalf by:

Mrs F Pike
Trustee and Treasurer

Company Registration No. 02417029

The notes on pages 7 - 20 form part of these financial statements.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Christians Aware is a private company limited by guarantee incorporated in England and Wales. The registered office and place of business is given in the reference and administration details on page 1 of these financial statements.

The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Transfers from restricted funds to unrestricted funds are made when restricted assets are released and reallocated to unrestricted income funds following the discharge of the restriction.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

No amounts are included in the financial statements for services donated by volunteers.

Donations are accounted for when they are received or committed.

Legacies are recognised at the earlier of the charity being notified of an impending distribution, or the legacy being received. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and donated services are recognised as income at the value of the gift to the charity.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (Continued)

Government grants which do not specify performance conditions are recognised in income when the proceeds are received or receivable.

Membership subscriptions are recognised equally over the period of subscription.

Entitlement to income from trading activities usually occurs with the supply of goods to the buyer.

Charitable activities include income associated with conferences, courses, summer schools, visits and pilgrimages. Income associated with visits and pilgrimages after the year end is deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% per annum
Computers	33.33% per annum

1.7 Stocks

Stocks comprises books and other fundraising goods and is valued at the lower of cost and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the SOFA.

1.10 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No such tax charges have arisen in the charity.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (Continued)

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

1.14 Funds received as an agent

The charity receives certain funds towards book publications. These funds are held by the charity in trust on the balance sheet until spent. These funds therefore do not appear as either income or expenditure in the charity's SOFA.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and legacies	29,967	10,257	40,224	19,731	31,879	51,610
Grants	-	3,670	3,670	-	-	-
Subscriptions	6,293	-	6,293	6,069	-	6,069
Gift aid recovered	8,283	2,467	10,750	6,055	1,549	7,604
	<u>44,543</u>	<u>16,394</u>	<u>60,937</u>	<u>31,855</u>	<u>33,428</u>	<u>65,283</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Conferences, courses and summer school	20,406	-	20,406	24,391	-	24,391
Visits and pilgrimages	15,614	-	15,614	15,770	-	15,770
	<u>36,020</u>	<u>-</u>	<u>36,020</u>	<u>40,161</u>	<u>-</u>	<u>40,161</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Books, cards and goods	4,342	1,117	5,459	5,425	248	5,673
	<u>4,342</u>	<u>1,117</u>	<u>5,459</u>	<u>5,425</u>	<u>248</u>	<u>5,673</u>

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest repayment supplement	7	-	7	2	-	2
Bank interest	103	-	103	327	-	327
	<u>110</u>	<u>-</u>	<u>110</u>	<u>329</u>	<u>-</u>	<u>329</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Magazines	8,574	-	8,574	8,111	-	8,111
Books, cards and goods	5,469	468	5,937	4,874	(536)	4,338
Support costs (note 10)	22,656	-	22,656	21,297	-	21,297
	<u>36,699</u>	<u>468</u>	<u>37,167</u>	<u>34,282</u>	<u>(536)</u>	<u>33,746</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Expenditure on charitable activities

	Activities undertaken directly	Grant funding	Support Costs	Total 2024	Total 2023
	£	Note 9 £	Note 10 £	£	£
Conferences, courses and summer school	18,715	-	13,523	32,238	32,088
Visits and pilgrimages	10,526	-	12,752	23,278	20,014
Grant funding	-	18,485	-	18,485	28,325
Book publications	1,794	-	-	1,794	3,055
	<u>31,035</u>	<u>18,485</u>	<u>26,275</u>	<u>75,795</u>	<u>83,482</u>
Unrestricted funds				51,120	49,218
Restricted funds				24,675	34,264
				<u>75,795</u>	<u>83,482</u>

9 Expenditure on grant funding

The charity undertakes its charitable activities partially through grant funding of activities and awarded grants to the following organisations:

	Grant funding 2024 £	Grant funding 2023 £
Trinita Society - support and education of street children	9,700	2,300
Lent 2020 Toliara - supporting the education fund of the Anglian Diocese	-	3,025
Lent 2024 Zambesi Sounds - working with musicians and other artists	785	-
Mahajanga Diocese Madagascar - support for the Diocese	7,000	18,600
Panchsheel Adiwasi Schools	1,000	2,425
SAC-CC South Asia Council	-	1,975
	<u>18,485</u>	<u>28,325</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Expenditure on support costs

	Basis of allocation	2024 £	2023 £
Staff costs	Time spent	13,448	13,553
Trustee expenses	Time spent	11,836	5,373
Volunteer expenses	Time spent	-	1,244
Travel	Use of resources	1,807	272
Premises expenses	Use of resources	9,197	7,369
Office	Use of resources	4,872	3,400
Office relocation costs	Use of resources	-	39
Miscellaneous	Use of resources	1,125	1,079
Depreciation	Use of resources	494	1,808
Independent examiner's fees	Governance	2,045	1,985
Accountancy	Governance	2,215	2,215
Annual report	Governance	1,892	1,749
		<u>48,931</u>	<u>40,086</u>
Analysed between			
Raising funds		22,656	21,297
Charitable activities		26,275	18,789
		<u>48,931</u>	<u>40,086</u>

Support costs include governance costs totalling £6,152 (2023: £5,949)

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Support services to charitable activities	1	1
Administration	1	1
Total	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	13,259	13,380
Other pension costs	189	173
	<u>13,448</u>	<u>13,553</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Trustees

None of the trustees received nor waived any remuneration or benefits or reimbursements from the charity during the year, or in the previous year.

Expenses were reimbursed to the trustees as follows:

	2024 number	2023 number	2024 £	2023 £
Leadership re visits and pilgrimages	-	1	-	1,086
Travel	6	5	6,977	2,674
Accommodation and subsistence	4	4	4,374	1,077
			<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

A transfer has been made to the restricted Book Capital fund in the sum of £4 in order to write off a small balance on funds "To Be Passed On".

15 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 October 2023	1,608	4,217	5,825
At 30 September 2024	<u>1,608</u>	<u>4,217</u>	<u>5,825</u>
Depreciation and impairment			
At 1 October 2023	402	4,125	4,527
Depreciation charged in the year	402	92	494
At 30 September 2024	<u>804</u>	<u>4,217</u>	<u>5,021</u>
Carrying amount			
At 30 September 2024	<u>804</u>	<u>-</u>	<u>804</u>
At 30 September 2023	<u>1,206</u>	<u>92</u>	<u>1,298</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Stocks	2024	2023
	£	£
Books	7,812	8,333
Other fundraising goods	2,543	3,496
	<u>10,355</u>	<u>11,829</u>

17 Debtors	2024	2023
Amounts falling due within one year:	£	£
Prepayments	6,853	3,638
Other debtors	5,292	3,363
	<u>12,145</u>	<u>7,001</u>

18 Creditors: amounts falling due within one year	2024	2023
	£	£
	Notes	
Deferred income	20	4,506
Accruals		5,081
		<u>9,587</u>
		<u>17,049</u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £189 (2023 - £173).

This expenditure has been allocated to support costs and unrestricted funds.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

20 Deferred income

Deferred income comprises income associated with visits and pilgrimages after the year end and membership subscriptions.

	2024 £	2023 £
Balance brought forward	4,506	4,592
Amount released from previous year	(4,506)	(4,592)
Deferred in current year	10,449	4,506
	<hr/>	<hr/>
Balance carried forward	10,449	4,506
	<hr/> <hr/>	<hr/> <hr/>

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2024 £
Book fund - capital and income	(2,241)	1,117	(828)	4	(1,948)
Book fund - stock	916	-	(468)	-	448
General projects	125	-	-	(125)	-
IRCS India Little Elephants	140	-	-	-	140
Lent 2020 Toliara, Madagascar	28	112	(14)	-	126
Lent 2021 Rural Development	11	-	-	-	11
Lent 2022 Afghanaid	5	-	-	-	5
Lent 2024 Zambesi Sounds	-	848	(872)	125	101
Mahajanga Diocese Madagascar	7,251	-	(7,025)	-	226
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Panchsheel	481	825	(1,113)	-	193
SAC/CCC	459	-	-	-	459
Travel Fund	85	753	(779)	-	59
Trinita Society	188	10,186	(10,374)	-	-
William Conflict resolution centre	206	-	-	-	206
Annual Conference 2024	-	3,670	(3,670)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,630	17,511	(25,143)	4	1,002
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

21 Restricted funds

(Continued)

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Book fund - capital and income	186	628	(3,055)	-	(2,241)
Book fund - stock	379	-	537	-	916
General projects	-	125	-	-	125
IRCS India Little Elephants	140	-	-	-	140
Lent 2020 Toliara, Madagascar	2,153	1,000	(3,125)	-	28
Lent 2021 Rural Development	11	-	-	-	11
Lent 2022 Afghanaid	5	-	-	-	5
Mahajanga Diocese Madagascar	4,101	23,750	(20,600)	-	7,251
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(420)	239	-	181	-
Panchsheel	341	2,850	(2,710)	-	481
SAC/CCC	325	2,334	(2,200)	-	459
Travel fund	85	-	-	-	85
Trinita Society	13	2,750	(2,575)	-	188
Wi'am conflict resolution centre	206	-	-	-	206
	<u>8,501</u>	<u>33,676</u>	<u>(33,728)</u>	<u>181</u>	<u>8,630</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

21 Restricted funds

(Continued)

Book fund

to support the writing and publication of such books as will further the aims of Christians Aware as an educational charity.

General projects

the main project is to provide support for the rural Katete Girls Secondary School in Zambia.

IRCS India

to support a pre-school in Thayyur near Chennai (Madras) to help marginalised children aged 1-6 to grow and flourish socially, emotionally, physically and mentally via an IRCS project.

Lent 2020 Toliara Madagascar

to support the education fund of the Anglian Diocese of Toliara including training church leaders, teaching resources and basic education.

Lent 2021 Rural Development Parakkanvilai

a community project which aims to empower people in poverty to develop themselves through training and employment projects, education and primary care.

Lent 2022 Afghanaid

in support of the suffering people of Afghanistan.

Lent 2024 Zambesi Sounds

working with local musicians and others across all art forms to develop and support creative talent. Other aspects include developing health and wellbeing programmes.

Mahajanga Diocese Madagascar

support for the Diocese to provide clergy housing, training and purchase of rice fields.

MEEN

to help this UK Middle Eastern Network to meet and invite speakers on the Middle East.

Mt. Kenya South mothers' mercy home

to support the development work of the Anglican Diocese of Mt. Kenya South.

Panchsheel

to support the Panchsheel Adiwasi School in a poor tribal area of Maharashtra, India.

SAC/CCC

to support the work with street children of the South Asia Council for Community and Children in Crisis based in Bangalore, South India.

Travel fund

to enable young people to travel, based on the philosophy of our book "Travel with Awareness".

Trinita Society

to provide support for child labourers in West Bengal and work towards a society free of child labour.

Wi'am conflict resolution centre

working with the larger Bethlehem community to build a democratic and just society.

Annual Conference 2024

to fund 10 international students to attend the annual conference.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	23,573	85,015	(87,819)	(4)	20,765
	<u>23,573</u>	<u>85,015</u>	<u>(87,819)</u>	<u>(4)</u>	<u>20,765</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	29,484	77,770	(83,500)	(181)	23,573
	<u>29,484</u>	<u>77,770</u>	<u>(83,500)</u>	<u>(181)</u>	<u>23,573</u>

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 September 2024 are represented by:			
Tangible assets	804	-	804
Current assets/(liabilities)	19,961	1,002	20,963
	<u>20,765</u>	<u>1,002</u>	<u>21,767</u>
	<u>20,765</u>	<u>1,002</u>	<u>21,767</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	1,298	-	1,298
Current assets/(liabilities)	22,275	8,630	30,905
	<u>23,573</u>	<u>8,630</u>	<u>32,203</u>
	<u>23,573</u>	<u>8,630</u>	<u>32,203</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

24 Funds received as an agent

	2024 £	2023 £
During the year the charity received the following unrestricted funds as an agent:		
Book sales	114	58
Fund transfer from book capital	-	-
	<u>114</u>	<u>58</u>
Expenses paid during the year	(27)	-
Balance brought forward	25	(33)
Balance due/(from) carried forward	<u>112</u>	<u>25</u>

25 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,000	6,000
Between two and five years	-	1,000
	<u>1,000</u>	<u>7,000</u>

Lease payments totalling £6,000 (2023 - £4,250) have been recognised as an expense during the year.

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>1,200</u>	<u>1,200</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

26 Related party transactions (Continued)

Transactions with related parties

During the year the charity entered into the following transactions with the company secretary:

	2024	2023
	£	£
Travel and subsistence	1,790	272
	<u> </u>	<u> </u>

Donations received by the charity

The total amount of unconditional donations received from officers is as follows:

Aggregate cash donations	15,198	8,767
	<u> </u>	<u> </u>

27 Controlling party

Christians Aware is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the Company. The trustees of the Company are elected members and act as directors of the Company who are deemed to be the controlling party of the Company.

CHRISTIANS AWARE

England & Wales - Charity number 328322

Accounts

Charity registration number 328322

Company registration number 02417029 (England and Wales)

CHRISTIANS AWARE
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2023

CHRISTIANS AWARE

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CHRISTIANS AWARE

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 30 September 2023..

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reference and administrative details

Trustees	Rev. J Bennett Mr IC Bosman Mr S Chellaiah Rev. JR Flack Mrs N Hayward Mr A Khan Mr M King Mrs B Mayhew Rt Rev Dr John Perumbalath Mrs F Pike Rev. I Selvanayagam Mr M Slater Mr RC Taylor	Assistant Treasurer Chairman (Resigned 03/05/23) Treasurer Vice Chairman
Patron	Archbishop Angaelos	
Company secretary	Mrs BJ Butler	(delegated day to day management)
Company number	02417029	
Charity number	328322	
Registered office and principal address	53B Jarrom Street Leicester LE2 7DH	
Independent examiner	Paul Barnett FCCA Newby Castleman LLP Chartered Accountants West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Ltd PO Box 289 West Malling ME19 4TA	Barclays Bank plc 68 Evington Road Leicester LE2 1HJ

Objectives and activities

The charity's objects and principal activities are the advancement of faith and assisting the ecumenical movement within the Christian Church and the encouragement of understanding between Christians and people of other faiths. It is committed to increasing cross-cultural understanding and to promoting development, justice and peace. It seeks to do so through arranging visits, pilgrimages, conferences, meetings and publications. The publications include books and periodic magazines. The charity also makes grants to several overseas charitable organisations, with whom there are close links, via amounts donated to the restricted funds.

Public benefit

The trustees confirm that they have considered the Commissioner's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The services provided by the charity are for any member of the public and we welcome the participation of Christians and Non-Christians alike. Inter-faith dialogue between all members of the public is actively encouraged. A website is also available which provides an opportunity for the charity to engage with a worldwide audience.

CHRISTIANS AWARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

This year our work has continued to be affected by us having to move out of our long-standing office due to it being deemed unsafe. We moved into our new office last year and it is now our registered office address. We continued our work whilst building renovations went on around us. The building work is now complete. We have managed to gradually move many of our stored items into the new office and to build shelving in designated storage areas. We have been well supported by our members during this difficult time. We have managed to resume many of our normal activities. There have been no staff changes.

During the year we arranged a visit to Brussels and this new link will become an exchange opportunity. Our visits normally enable our members to learn about the way of life and faith in the local communities they visit. Sometimes during our visits, material help is provided to host communities, but this is not central to any visit. Members of some groups are sometimes able to contribute comparatively small financial amounts to local projects. Donations have been given for work with the very poor. Special restricted funds are kept by Christians Aware and year we were delighted to award grants to organisations of the sum of £28,325. Our aim is to pass on funds raised as soon as we reasonably can. Although it is not our intention to teach, our members are able, through shared experiences and conversation, to convey something of their own heritage, faith and culture. They are also able to learn and to bring back their experiences to share in their local communities and churches. Some conference and discussion opportunities are held following visits. Conferences are also held on issues of human rights and responsibilities. Reports of events are included in the magazine.

Our 'Faith Awareness' programme works to bring understanding and trust between members of the world faiths. It normally includes courses, day conferences, visits to places of worship and community, the publication of books and pilgrimages. Resources and opportunities are offered to school children and students. Our women's interfaith group has met regularly throughout the year on the zoom platform. Two 'face to face' meetings have also been held this year.

This year we were able to offer a one-week pilgrimage. The May pilgrimage was held residentially on Lindisfarne or Holy Island, off the coast of Northumberland. A full programme of walks, visits and discussions was offered. Fifteen members took part for the full week. The planners and leaders of this pilgrimage were John Goold, Norma Hayward and Barbara Butler. Ian Bradley joined us for most of the week and gave lectures on the 'Celtic Way' and 'God is Green.'

Our annual conference was held in the Hayes conference centre in Derbyshire in January. The title for the conference was 'On Eagle's Wings. Health and Healing Worldwide.' Our speakers included Elizabeth Perry of the Anglican Alliance, Mike Wooldridge, Ruth Wooldridge and Peter Rookes. Good resources were offered. We are committed to working towards healthy lives and well-being for all people everywhere.

Our 2023 summer school was held at Parcevall Hall in the Yorkshire Dales. Presenters included Stephen Skinner, Stephen Ramsden, John Dawson, Ellen Teague, Judith Allison, Ellie Parker, Jane Skinner, and Jeremy Purseglove. The focus for the week was 'Building Biodiversity'. The week included talks, visits and worship. A commitment to 'build biodiversity' was made by all those present. This was also given as a challenge to our wider networks.

We followed up our commitment to 'building biodiversity' by holding a weekend conference entitled 'The ground at Our Feet'. We were based at the Ammerdown Centre and visited the Soil Association hotel and farm at Bishopstone near Swindon.

Our webinar speakers this year included Adele Jones, Chris Hewer, Margaret Barker, Anthony Reddie, Geoffrey Connor, Rachel Carnegie, Inderjit Bhogal. Our webinars continue to offer an excellent resource for our members.

We had two overseas visitors this year. Samuel Issmer came from Bangalore, representing the South Asia Council for Communities and Children in Crisis, which we support. Towards the end of this year we received a visit from Revd. Nelly Wanjiku Kariuki, from the Diocese of Mount Kenya South in Kenya. Our visitor met many people and gave talks on her work as an Anglican parish priest in Kenya.

Through our normal conferences, summer schools, meetings, books and other publications, particularly the magazine, we seek to share with one another our values, our experiences and our awareness of others so that together we can play a stronger part in promoting peace, justice and development.

We published one new book this year 'Kusafiri Pamoja.' This book gives the history and development of the link we have with the Anglican Church in Kenya. It gives an insight into Kenyan culture and everyday life.

We measure our performance in achieving our objectives not only by the number of people who normally participate, but also by asking them to evaluate the resources from which they benefit, to share with others in groups and to give talks. We see our work as a resource for local communities and churches. We are in frequent contact with correspondents around the world who give us an insight into the value of our work. Inevitably, however, these assessments are subjective and qualitative rather than providing hard data but we can build on the outcome in planning further resources and activities for the future.

Financial review

The statement of financial activities for the year is set out in the financial statements on page 5.

Net resources on unrestricted funds amounted to a shortfall of £5,911. It is vitally important that we strive to make savings and increase our income.

CHRISTIANS AWARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees would like to place on record their grateful thanks to the Executive Secretary, Barbara Butler, for all her initiative and commitment in carrying forward the work of the charity. They are also grateful to the office manager, Eliam Ngoma, to the subscription's secretary, Robert Robinson, and to the service normally provided by our volunteers, most notably our regional representatives and office staff. In addition, many of our members give a great deal of their time in helping to run visits, conferences and other activities.

Reserves policy

Reserves are needed:

- i) to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice; and
- ii) to cover administration, fundraising and support costs without which the charity could not function.

The trustees consider that free reserves should be sufficient to provide approximately 3 months cover of core expenditure and the amount of free reserves held as at 30 September 2023 in the sum of £22,275 was slightly in excess of this figure. The charity's free reserves are defined as its general funds (being unrestricted funds less designated funds and fixed assets).

Risk Management

The charity has examined the risks involved in running its services, commercial operations and fundraising activities and has put in place systems to minimize such risks. Volunteers continue to help in the office. The Subscriptions Secretary normally works remotely. Both the treasurer and the assistant treasurer work online. There is a system in place to ensure that invoices are paid on time. Our members and others are encouraged where possible to make payments by bank transfer.

Structure and governance

The charity is a charitable company limited by guarantee, incorporated on 25 August 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees

The trustees who have held office since 1 October 2022 are set out on page 1.

All the trustees are Christians. They are selected in an attempt to obtain a balance of gender, age, denomination, skill and experience. The trustees are elected every year at the Annual General Meeting. The induction and development of trustees is adapted for each individual and a welcome pack is offered to all.

Organisational structure

The charity is governed by the trustees. They meet three or four times a year, one of the meetings being residential, to consider strategic and planning issues and to monitor their implementation and the achievement of objectives.

The management and educational programme of the charity is delegated to the Executive Secretary. In carrying out her tasks she normally works in partnership with three groups set up by the trustees which include both trustees and other members - an operations group, a fundraising group and an international visits group. Since the outbreak of Covid 19 the Operations Group has met on the Zoom platform every two weeks to share necessary planning. There are also a number of voluntary regional representatives who arrange programmes in their geographical area in consultation with the Executive Secretary.

Plans for future periods

Our future plans do not include any major change in the nature of our activities. However, we continue to need to find ways of increasing our membership to help increase our income and we plan further books and visits to the developing world. We plan to continue to introduce more short new visits on the European mainland. We continue to try and help the members themselves increase our membership, and we also need to encourage more monthly subscriptions. Further, we need to promote our books, services and activities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 25 November 2023 and signed on their behalf.

Mrs F Pike
Trustee and Treasurer

Mrs BJ Butler
Secretary

CHRISTIANS AWARE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIANS AWARE

I report to the trustees on my examination of the financial statements of Christians Aware (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul Barnett FCCA (Independent Examiner)
Newby Castleman LLP
Chartered Accountants
West Walk Building
110 Regent Road
Leicester
LE1 7LT

Dated: 27 November 2023

CHRISTIANS AWARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Income from donations and legacies	3	31,855	33,428	65,283	48,989
Charitable activities	4	40,161	-	40,161	26,456
Other trading activities	5	5,425	248	5,673	5,003
Income from investments	6	329	-	329	32
Total		<u>77,770</u>	<u>33,676</u>	<u>111,446</u>	<u>80,480</u>
Expenditure on:					
Raising funds	7	34,282	(536)	33,746	37,425
Charitable activities	8	49,218	34,264	83,482	64,690
Total		<u>83,500</u>	<u>33,728</u>	<u>117,228</u>	<u>102,115</u>
Net expenditure		(5,730)	(52)	(5,782)	(21,635)
Transfers between funds	14	(181)	181	-	-
Net movement in funds		<u>(5,911)</u>	<u>129</u>	<u>(5,782)</u>	<u>(21,635)</u>
Reconciliation of funds					
Total funds brought forward		29,484	8,501	37,985	59,620
Total funds carried forward		<u>23,573</u>	<u>8,630</u>	<u>32,203</u>	<u>37,985</u>

All income and expenditure derive from continuing activities.

CHRISTIANS AWARE

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		1,298		1,498
Current assets					
Stocks	16	11,829		10,867	
Debtors	17	7,001		9,242	
Cash at bank and in hand		21,662		25,694	
		<u>40,492</u>		<u>45,803</u>	
Creditors: amounts falling due within one year	18	<u>(9,587)</u>		<u>(9,316)</u>	
Net current assets			30,905		36,487
Total assets less current liabilities			<u>32,203</u>		<u>37,985</u>
Charity funds					
Restricted funds	21		8,630		8,501
Unrestricted funds	22		23,573		29,484
Total charity funds			<u>32,203</u>		<u>37,985</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised by the board of trustees on 25 November 2023 and are signed on its behalf by:

Mrs F Pike
Trustee and Treasurer

Company Registration No. 02417029

The notes on pages 7 - 20 form part of these financial statements.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Christians Aware is a private company limited by guarantee incorporated in England and Wales. The registered office and place of business is given in the reference and administration details on page 1 of these financial statements.

The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Transfers from restricted funds to unrestricted funds are made when restricted assets are released and reallocated to unrestricted income funds following the discharge of the restriction.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

No amounts are included in the financial statements for services donated by volunteers.

Donations are accounted for when they are received or committed.

Legacies are recognised at the earlier of the charity being notified of an impending distribution, or the legacy being received. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and donated services are recognised as income at the value of the gift to the charity.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Government grants which do not specify performance conditions are recognised in income when the proceeds are received or receivable.

Membership subscriptions are recognised equally over the period of subscription.

Entitlement to income from trading activities usually occurs with the supply of goods to the buyer.

Charitable activities include income associated with conferences, courses, summer schools, visits and pilgrimages. Income associated with visits and pilgrimages after the year end is deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% per annum
Computers	33.33% per annum

1.7 Stocks

Stocks comprises books and other fundraising goods and is valued at the lower of cost and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the SOFA.

1.10 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No such tax charges have arisen in the charity.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (Continued)

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

1.14 Funds received as an agent

The charity receives certain funds towards book publications. These funds are held by the charity in trust on the balance sheet until spent. These funds therefore do not appear as either income or expenditure in the charity's SOFA.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and legacies	19,731	31,879	51,610	28,631	5,002	33,633
Donated goods and services	-	-	-	1,302	-	1,302
Subscriptions	6,069	-	6,069	6,344	-	6,344
Gift aid recovered	6,055	1,549	7,604	7,180	530	7,710
	<u>31,855</u>	<u>33,428</u>	<u>65,283</u>	<u>43,457</u>	<u>5,532</u>	<u>48,989</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Conferences, courses and summer school	24,391	-	24,391	15,301	-	15,301
Visits and pilgrimages	15,770	-	15,770	11,155	-	11,155
	<u>40,161</u>	<u>-</u>	<u>40,161</u>	<u>26,456</u>	<u>-</u>	<u>26,456</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Books, cards and goods	5,425	248	5,673	3,872	1,131	5,003
	<u>5,425</u>	<u>248</u>	<u>5,673</u>	<u>3,872</u>	<u>1,131</u>	<u>5,003</u>

6 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest repayment supplement	2	-	2	1	-	1
Bank interest	327	-	327	31	-	31
	<u>329</u>	<u>-</u>	<u>329</u>	<u>32</u>	<u>-</u>	<u>32</u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Magazines	8,111	-	8,111	7,729	-	7,729
Books, cards and goods	4,874	(536)	4,338	4,654	1,052	5,706
Support costs (note 10)	21,297	-	21,297	23,990	-	23,990
	<u>34,282</u>	<u>(536)</u>	<u>33,746</u>	<u>36,373</u>	<u>1,052</u>	<u>37,425</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Expenditure on charitable activities

	Activities undertaken directly	Grant funding	Support Costs	Total 2023	Total 2022
	£	Note 9 £	Note 10 £	£	£
Conferences, courses and summer school	20,705	-	11,383	32,088	28,288
Visits and pilgrimages	12,608	-	7,406	20,014	16,275
Grant funding	-	28,325	-	28,325	19,085
Book publications	3,055	-	-	3,055	1,042
	<u>36,368</u>	<u>28,325</u>	<u>18,789</u>	<u>83,482</u>	<u>64,690</u>
Unrestricted funds				49,218	43,899
Restricted funds				34,264	20,791
				<u>83,482</u>	<u>64,690</u>

9 Expenditure on grant funding

The charity undertakes its charitable activities partially through grant funding of activities and awarded grants to the following organisations:

	Grant funding 2023	Grant funding 2022
	£	£
Trinita Society - support and education of street children	2,300	775
Lent 2020 Toliara - supporting the education fund of the Anglian Diocese	3,025	3,385
Lent 2022 Afghanaid - in support of the suffering people of Afghanistan	-	1,850
Mahajanga Diocese Madagascar - support for the Diocese	18,600	13,075
Panchsheel Adiwasi Schools	2,425	-
SAC-CC South Asia Council	1,975	-
	<u>28,325</u>	<u>19,085</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Expenditure on support costs

	Basis of allocation	2023 £	2022 £
Staff costs	Time spent	13,553	12,915
Trustee expenses	Time spent	5,373	2,587
Volunteer expenses	Time spent	1,244	3,060
Travel	Use of resources	272	1,880
Premises expenses	Use of resources	7,369	6,797
Office	Use of resources	3,400	4,353
Office relocation costs	Use of resources	39	4,647
Miscellaneous	Use of resources	1,079	946
Depreciation	Use of resources	1,808	1,406
Independent examiner's fees	Governance	1,985	1,985
Accountancy	Governance	2,215	2,215
Annual report	Governance	1,749	1,534
		<u>40,086</u>	<u>44,325</u>
Analysed between			
Raising funds		21,297	23,990
Charitable activities		18,789	20,335
		<u>40,086</u>	<u>44,325</u>

Support costs include governance costs totalling £5,949 (2022: £5,734)

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Support services to charitable activities	1	1
Administration	1	1
	<u>2</u>	<u>2</u>
Employment costs	2023	2022
	£	£
Wages and salaries	13,380	12,764
Other pension costs	173	151
	<u>13,553</u>	<u>12,915</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

12 Trustees

None of the trustees received nor waived any remuneration or benefits or reimbursements from the charity during the year, or in the previous year.

Expenses were reimbursed to the trustees as follows:

	2023 number	2022 number	2023 £	2022 £
Leadership re visits and pilgrimages	1	-	1,086	-
Travel	5	4	2,674	2,267
Subsistence	4	3	1,077	9
			<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

A transfer has been made to the restricted Munguishi fund in the sum of £181 in order to support the deficit and close this fund.

15 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 October 2022	-	4,217	4,217
Additions	1,608	-	1,608
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	1,608	4,217	5,825
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 October 2022	-	2,719	2,719
Depreciation charged in the year	402	1,406	1,808
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	402	4,125	4,527
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 30 September 2023	1,206	92	1,298
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	-	1,498	1,498
	<u> </u>	<u> </u>	<u> </u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

16 Stocks	2023	2022
	£	£
Books	8,333	8,736
Other fundraising goods	3,496	2,131
	<u>11,829</u>	<u>10,867</u>

17 Debtors	2023	2022
Amounts falling due within one year:	£	£
Prepayments	3,638	3,943
Other debtors	3,363	5,299
	<u>7,001</u>	<u>9,242</u>

18 Creditors: amounts falling due within one year	2023	2022
	£	£
	Notes	
Deferred income	20	4,592
Accruals		4,724
		<u>9,316</u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £173 (2022 - £151).

This expenditure has been allocated to support costs and unrestricted funds.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

20 Deferred income

Deferred income comprises income associated with visits and pilgrimages after the year end and membership subscriptions.

	2023 £	2022 £
Balance brought forward	4,592	13,527
Amount released from previous year	(4,592)	(11,777)
Deferred in current year	4,506	2,842
	<hr/>	<hr/>
Balance carried forward	4,506	4,592
	<hr/> <hr/>	<hr/> <hr/>

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Book fund - capital and income	186	628	(3,055)	-	(2,241)
Book fund - stock	379	-	537	-	916
General projects	-	125	-	-	125
IRCS India Little Elephants	140	-	-	-	140
Lent 2020 Toliara, Madagascar	2,153	1,000	(3,125)	-	28
Lent 2021 Rural Development	11	-	-	-	11
Lent 2022 Afghanaid	5	-	-	-	5
Mahajanga Diocese Madagascar	4,101	23,750	(20,600)	-	7,251
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(420)	239	-	181	-
Panchsheel	341	2,850	(2,710)	-	481
SAC/CCC	325	2,334	(2,200)	-	459
Travel fund	85	-	-	-	85
Trinita Society	13	2,750	(2,575)	-	188
Wi'am conflict resolution centre	206	-	-	-	206
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,501	33,676	(33,728)	181	8,630
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

21 Restricted funds

(Continued)

Previous year:	At 1 October 2021	Incoming resources	Resources expended	Transfers	At 30 September 2022
	£	£	£	£	£
Book fund - capital and income	713	571	(1,098)	-	186
Book fund - stock	765	-	(386)	-	379
IRCS India	140	-	-	-	140
Lent 2020 Toliara, Madagascar	3,144	2,717	(3,708)	-	2,153
Lent 2021 Rural Development	14	-	(3)	-	11
Lent 2022 Afghanaid	-	2,043	(2,038)	-	5
Mahajanga Diocese Madagascar	17,176	-	(13,075)	-	4,101
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(376)	622	(666)	-	(420)
Panchsheel	73	300	(32)	-	341
SAC/CCC	325	-	-	-	325
Tamilnadu Theological Seminary	(41)	-	-	41	-
Travel fund	300	(215)	-	-	85
Trinita Society	225	625	(837)	-	13
Wi'am conflict resolution centre	206	-	-	-	206
	<u>23,640</u>	<u>6,663</u>	<u>(21,843)</u>	<u>41</u>	<u>8,501</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

21 Restricted funds

(Continued)

Book fund

to support the writing and publication of such books as will further the aims of Christians Aware as an educational charity.

General projects

the main project is to provide support for the rural Katete Girls Secondary School in Zambia.

IRCS India

to support a pre-school in Thayyur near Chennai (Madras) to help marginalised children aged 1-6 to grow and flourish socially, emotionally, physically and mentally via an IRCS project.

Lent 2020 Toliara Madagascar

to support the education fund of the Anglian Diocese of Toliara including training church leaders, teaching resources and basic education.

Lent 2021 Rural Development Parakkanvilai

a community project which aims to empower people in poverty to develop themselves through training and employment projects, education and primary care.

Lent 2022 Afghanaid

in support of the suffering people of Afghanistan.

Mahajanga Diocese Madagascar

support for the Diocese to provide clergy housing, training and purchase of rice fields.

MEEN

to help this UK Middle Eastern Network to meet and invite speakers on the Middle East.

Mt. Kenya South mothers' mercy home

to support the development work of the Anglican Diocese of Mt. Kenya South.

Munguishi coffee

to promote the work of the Lay Training Centre in the Diocese of Mt. Kilimanjaro in Tanzania by selling coffee from small co-operatives in Tanzania.

Panchsheel

to support the Panchsheel Adiwasi School in a poor tribal area of Maharashtra, India.

SAC/CCC

to support the work with street children of the South Asia Council for Community and Children in Crisis based in Bangalore, South India.

Tamilnadu Theological Seminary

providing educational support for poor students.

Travel fund

to enable young people to travel, based on the philosophy of our book "Travel with Awareness".

Trinita Society

to provide support for child labourers in West Bengal and work towards a society free of child labour.

Wi'am conflict resolution centre

working with the larger Bethlehem community to build a democratic and just society.

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	29,484	77,770	(83,500)	(181)	23,573
	<u>29,484</u>	<u>77,770</u>	<u>(83,500)</u>	<u>(181)</u>	<u>23,573</u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	Transfers	At 30 September 2022
	£	£	£	£	£
General funds	35,980	73,817	(80,272)	(41)	29,484
	<u>35,980</u>	<u>73,817</u>	<u>(80,272)</u>	<u>(41)</u>	<u>29,484</u>

23 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	1,298	-	1,298
Current assets/(liabilities)	22,275	8,630	30,905
	<u>23,573</u>	<u>8,630</u>	<u>32,203</u>
	<u>23,573</u>	<u>8,630</u>	<u>32,203</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Tangible assets	1,498	-	1,498
Current assets/(liabilities)	27,986	8,501	36,487
	<u>29,484</u>	<u>8,501</u>	<u>37,985</u>
	<u>29,484</u>	<u>8,501</u>	<u>37,985</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

24 Funds received as an agent

	2023 £	2022 £
During the year the charity received the following unrestricted funds as an agent:		
Book sales	58	538
Fund transfer from book capital	-	25
	<u>58</u>	<u>563</u>
Expenses paid during the year	-	(12)
Balance brought forward	(33)	(584)
Balance due/(from) carried forward	<u>25</u>	<u>(33)</u>

25 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	6,000	6,000
Between two and five years	1,000	7,000
	<u>7,000</u>	<u>13,000</u>

Lease payments totalling £4,250 (2022 - £3,750) have been recognised as an expense during the year.

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>1,200</u>	<u>1,200</u>

CHRISTIANS AWARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

26 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with the company secretary:

	2023	2022
	£	£
Travel and subsistence	272	1,880
	<u>272</u>	<u>1,880</u>

Donations received by the charity

The total amount of unconditional donations received from officers is as follows:

Aggregate cash donations	8,767	10,995
Aggregate donations in kind	-	320
	<u>8,767</u>	<u>11,315</u>

27 Controlling party

Christians Aware is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the Company. The trustees of the Company are elected members and act as directors of the Company who are deemed to be the controlling party of the Company.

CHRISTIANS AWARE

England & Wales - Charity number 328322

Accounts

**Company Registration Number: 02417029
(England & Wales)**

Charity Registration Number: 328322

**CHRISTIANS AWARE
TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2022**

CHRISTIANS AWARE

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CHRISTIANS AWARE

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reference and administrative details

Trustees	Rev. J Bennett Mr IC Bosman Mr S Chellaiah Rev. JR Flack Mrs N Hayward Rev. RY Khan Mr A Khan Mr M King Mrs B Mayhew Rt Rev Dr John Perumbalath Mrs F Pike Rev. I Selvanayagam Mr M Slater Mr RC Taylor	Assistant Treasurer (resigned 15 January 2022) (appointed 15 January 2022) Chairman Treasurer Vice Chairman
Patron	Archbishop Angaelos	
Company secretary	Mrs BJ Butler	(delegated day to day management)
Company number	02417029	
Charity number	328322	
Registered office and principal address	53B Jarrom Street Leicester LE2 7DH	
Independent examiner	Paul Barnett FCCA Newby Castleman LLP Chartered Accountants West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Ltd PO Box 289 West Malling ME19 4TA	Barclays Bank plc 68 Evington Road Leicester LE2 1HJ

Objectives and activities

The charity's objects and principal activities are the advancement of faith and assisting the ecumenical movement within the Christian Church and the encouragement of understanding between Christians and people of other faiths. It is committed to increasing cross-cultural understanding and to promoting development, justice and peace. It seeks to do so through arranging visits, pilgrimages, conferences, meetings and publications. The publications include books and periodic magazines. The charity also makes grants to several overseas charitable organisations, with whom there are close links, via amounts donated to the restricted funds.

Public benefit

The trustees confirm that they have considered the Commissioner's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The services provided by the charity are for any member of the public and we welcome the participation of Christians and Non-Christians alike. Inter-faith dialogue between all members of the public is actively encouraged. A website is also available which provides an opportunity for the charity to engage with a worldwide audience.

Achievements and performance

The year has again been affected by the Coronavirus pandemic. Since the outbreak of Covid-19 following our annual conference in January 2019, we have been obliged to cancel some UK events including some fundraising activities and international visits. We have managed to run our annual conference, two pilgrimages and a summer school and members have appreciated the opportunities to meet. We have continued the production of the magazine and other resources, without the normal help of volunteers in the office, though some people are now able to return. We have begun work towards a new website. There have been no staff changes.

Last year we faced an unprecedented challenge. Our office was deemed unsafe by the agents for the owner and we were obliged to move everything out of the building into storage. We had a temporary office which worked very well and enabled us to continue our work to a satisfactory level. We have now moved into our new permanent office. We are tenants of St. Andrew's Church in Leicester where building work is about to take place. We are able to continue our work during the renovation.

During this year we arranged no international visits. Our visits normally enable our members to learn about the way of life and faith in the local communities. Sometimes during our visits, material help is provided to host communities but this is not central to any visit. Members of some groups are sometimes able to contribute comparatively small financial amounts to local projects. Donations have been given for work with the very poor. Special restricted funds are kept by Christians Aware and we were delighted to award grants to organisations in the sum of £19,085. Our aim is to pass on funds raised as soon as we reasonably can. Although it is not our intention to teach, our members are able, through shared experiences and conversation, to convey something of their own heritage, faith and culture. They are also able to learn and to bring back their experiences to share in their local communities and churches. Some conference and discussion opportunities are held following visits. Conferences are also held on issues of human rights and responsibilities.

Our 'Faith Awareness' programme works to bring understanding and trust between members of the world faiths. It normally includes courses, day conferences, visits to places of worship and community, the publication of books and pilgrimages. Resources and opportunities are offered to school children and students. Our women's interfaith group has met regularly throughout the year on the zoom platform.

This year we were able to offer two pilgrimages. The May pilgrimage was held residentially in Somerset in the footsteps of Saint Aldhelm. A full programme of walks, visits and discussions was offered. Fifteen members took part for the whole week and others joined for single days. The planner and leader of this pilgrimage was Gerard Crawshaw.

A day pilgrimage to Repton in Derbyshire took place in May, led by Rob Robinson. The focal point for the visit was the Anglo-Saxon crypt in Repton parish church.

Our annual conference was held in the Hayes conference centre in Derbyshire in January. The title for the conference was 'Transcending Divisions in a world of diversity.' Our speakers included our chair, Bishop John Perumbalath, Professor Anthony Reddie and Ellen Teague, who had attended the COP 26 in Glasgow. The seminars included interfaith issues, health issues and multi-cultural life.

Our 2022 summer school was held at Parcevall Hall in the Yorkshire Dales. Presenters included Stephen Skinner, Stephen Ramsden, John and Stephen Dawson, John Bennett and Gervase Phin. The title for the week was 'The legacy of Yorkshire Monasticism.' The week included talks, visits and worship. The list of what we have received from the monks and nuns grew as the week progressed and included farming, education, pilgrimage, vocation, community life and much more.

Our webinar speakers this year included Adele Jones, Alan Race, Clare Amos, Anne Pettifor, John Pritchard, Graham Kings, Geoffrey Conor. Our webinars continue to offer an excellent resource for our members.

There were no international visitors this year.

Through our normal conferences, summer schools, meetings, books and other publications, particularly the magazine, we seek to share with one another our values, our experiences and our awareness of others so that together we can play a stronger part in promoting peace, justice and development.

We published one new book this year 'It's Down to Us', by Anthea Dove.

We measure our performance in achieving our objectives not only by the number of people who normally participate, but also by asking them to evaluate the resources from which they benefit, to share with others in groups and to give talks. We see our work as a resource for local communities and churches. We are in frequent contact with correspondents around the world who give us an insight into the value of our work. Inevitably, however, these assessments are subjective and qualitative rather than providing hard data but we can build on the outcome in planning further resources and activities for the future.

Financial review

The statement of financial activities for the year is set out in the financial statements on page 5.

Net resources on unrestricted funds amounted to a shortfall of £6,496. It is vitally important that we strive to make savings and increase our income.

We have continued to receive many generous donations and legacies. The funds have been used to support the budget and especially the move to our new permanent office.

Financial review (continued)

The trustees would like to place on record their grateful thanks to the Executive Secretary, Barbara Butler, for all her initiative and commitment in carrying forward the work of the charity. They are also grateful to the office manager, Eliam Ngoma, to the subscription's secretary, Robert Robinson, and to the service normally provided by our volunteers, most notably our regional representatives and office staff. In addition, many of our members give a great deal of their time in helping to run visits, conferences and other activities.

Reserves policy

Reserves are needed:

- i) to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice; and
- ii) to cover administration, fundraising and support costs without which the charity could not function.

The trustees consider that free reserves should be sufficient to provide approximately 3 months cover of core expenditure and the amount of free reserves held as at 30 September 2022 in the sum of £29,484 was in excess of this figure. The charity's free reserves are defined as its general funds (being unrestricted funds less designated funds).

Risk Management

The charity has examined the risks involved in running its services, commercial operations and fundraising activities and has put in place systems to minimize such risks. Since the outbreak of Covid-19 our office manager, Eliam Ngoma, continues to work alone in the office for some of the time, though the volunteers are beginning to return. The Subscriptions Secretary normally works remotely. Both the treasurer and the assistant treasurer work online. There is a system in place to ensure that invoices are paid. Our members and others are encouraged where possible to make payments by bank transfer.

Structure and governance

The charity is a charitable company limited by guarantee, incorporated on 25 August 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees

The trustees who have held office since 1 October 2021 are set out on page 1.

All the trustees are Christians. They are selected in an attempt to obtain a balance of gender, age, denomination, skill and experience. The trustees are elected every year at the Annual General Meeting. The induction and development of trustees is adapted for each individual but a welcome pack is offered to all.

Organisational structure

The charity is governed by the trustees. They meet three or four times a year, one of the meetings being residential, to consider strategic and planning issues and to monitor their implementation and the achievement of objectives. Some of our meetings in 2021/22 have been on the Zoom platform. Our Summer meeting was hybrid because there was a rail strike.

The management and educational programme of the charity is delegated to the Executive Secretary. In carrying out her tasks she normally works in partnership with three groups set up by the trustees which include both trustees and other members - an operations group, a fundraising group and an international visits group. Since the outbreak of Covid-19 the Operations Group has met on the Zoom platform every two weeks to share necessary planning. There are also a number of voluntary regional representatives who arrange programmes in their geographical area in consultation with the Executive Secretary.

Plans for future periods

Our future plans do not include any major change in the nature of our activities. However, we continue to need to find ways of increasing our membership to help increase our income and we plan further books and visits to the developing world. We plan to continue to introduce more short new visits on the European mainland. We continue to try and help the members themselves increase our membership, and we also need to encourage more monthly subscriptions. Further, we need to promote our books, services and activities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 25 November 2022 and signed on their behalf.

Mrs F Pike
Trustee and Treasurer

Mrs BJ Butler
Secretary

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2022 which are set out on pages 5 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Barnett FCCA (Independent Examiner)
Newby Castleman LLP
Chartered Accountants
West Walk Building
110 Regent Road
Leicester
LE1 7LT**

25 November 2022

CHRISTIANS AWARE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	43,457	5,532	48,989	78,390
Charitable activities	3	26,456	-	26,456	2,125
Other trading activities	4	3,872	1,131	5,003	4,974
Investments	5	32	-	32	4
Other	6	-	-	-	5,000
Total:		<u>73,817</u>	<u>6,663</u>	<u>80,480</u>	<u>90,493</u>
Expenditure on:					
Raising funds	7	36,373	1,052	37,425	46,852
Charitable activities	8	43,899	20,791	64,690	37,163
Total:		<u>80,272</u>	<u>21,843</u>	<u>102,115</u>	<u>84,015</u>
Net income (expenditure)		(6,455)	(15,180)	(21,635)	6,478
Transfers between funds	11	<u>(41)</u>	<u>41</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,496)	(15,139)	(21,635)	6,478
Reconciliation of funds:					
Total funds brought forward		<u>35,980</u>	<u>23,640</u>	<u>59,620</u>	<u>53,142</u>
Total funds carried forward		<u><u>29,484</u></u>	<u><u>8,501</u></u>	<u><u>37,985</u></u>	<u><u>59,620</u></u>

All income and expenditure derive from continuing activities.

CHRISTIANS AWARE**BALANCE SHEET AS AT 30 SEPTEMBER 2022**

	Notes		2022 £	2021 £
Fixed assets:				
Tangible assets	13		1,498	2,626
Current assets:				
Stock	14	10,867	11,146	
Debtors	15	9,242	9,792	
Cash at bank and in hand		25,694	54,466	
		<u>45,803</u>	<u>75,404</u>	
Liabilities:				
Creditors: amounts falling due within one year	16	9,316	18,410	
		<u>9,316</u>	<u>18,410</u>	
Net current assets			<u>36,487</u>	<u>56,994</u>
Net assets	18		<u><u>37,985</u></u>	<u><u>59,620</u></u>
 The funds of the Charity:				
Unrestricted funds	19		29,484	35,980
Restricted funds	20		<u>8,501</u>	<u>23,640</u>
Total Charity funds			<u><u>37,985</u></u>	<u><u>59,620</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 25 November 2022 and are signed on its behalf by:

Mrs F Pike
Trustee and Treasurer

Company Registration No. 2417029

The notes on pages 7 to 16 form part of these financial statements.

1. Accounting policies

Charity information

Christians Aware is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the reference and administrative details on page 1 of these financial statements.

The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Transfers from restricted funds to unrestricted funds are made when restricted assets are released and reallocated to unrestricted income funds following the discharge of the restriction.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

- Donations are accounted for when they are received or committed.
- Donated goods and donated services are recognised as income at the value of the gift to the charity.
- Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.
- Membership subscriptions are recognised equally over the period of subscription.
- Entitlement to income from trading activities usually occurs with the supply of goods to the buyer.
- Charitable activities include income associated with conferences, courses, summer schools, visits and pilgrimages. Income associated with visits and pilgrimages after the year end is deferred.
- Government grants which do not specify performance conditions are recognised in income when the proceeds are received or receivable.

1.5 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Raising funds – this includes the costs of fundraising activities and operating the membership scheme.
- Charitable activities – this includes expenditure associated with conferences, courses, visits and pilgrimages, books, grant funding and projects and includes both the direct costs and support costs relating to those activities. Expenditure relating to visits and pilgrimages after the year end has been treated in the accounts as prepaid expenditure. Grants payable are included in the statement of financial activities when a constructive obligation exists.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Accounting policies (continued)**1.6 Support costs**

Support costs include those functions that assist the charity's programme of activities. Support costs include governance costs which comprise costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees.

All support costs are allocated to expenditure on raising funds and charitable activities on a basis consistent with use of the resources.

1.7 Leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the term of the relevant lease.

1.8 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

IT equipment	33.33% per annum of cost
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1.9 Stock

Stock comprises books and other fundraising goods and is valued at the lower of cost and net realisable value.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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 acquisition or opening of the deposit or similar account.

1.12 Creditors

Creditors are recognised where the company has a present obligation resulting 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 are normally recognised at their settlement value after allowing for any trade discounts due.

1.13 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

No such tax charges have arisen in the charity.

1.14 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.15 Funds received as an agent

The charity receives certain funds towards book publications. These funds are held by the charity in trust on the balance sheet until spent. These funds therefore do not appear as either income or expenditure in the charity's SOFA.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the officers are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The officers do not consider there to be any key sources of estimates or uncertainty that have a significant effect on the amounts recognised in the financial statements.

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies	28,631	5,002	33,633	58,078
Donated goods and services	1,302	-	1,302	6,519
Subscriptions	6,344	-	6,344	6,635
Gift aid recovered	7,180	530	7,710	7,158
	<u>43,457</u>	<u>5,532</u>	<u>48,989</u>	<u>78,390</u>

For the year ended 30 September 2021, income in the sum of £43,373 related to unrestricted funds and income in the sum of £35,017 related to restricted funds.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Conferences, courses and summer school	15,301	-	15,301	2,125
Visits and pilgrimages	11,155	-	11,155	-
	<u>26,456</u>	<u>-</u>	<u>26,456</u>	<u>2,125</u>

For the year ended 30 September 2021, all the income related to unrestricted funds.

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Books, cards and goods	3,872	1,131	5,003	4,974

For the year ended 30 September 2021, income in the sum of £4,355 related to unrestricted funds and income in the sum of £619 related to restricted funds.

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest repayment supplement	1	-	1	-
Bank interest	31	-	31	4
Bond interest	-	-	-	-
	<u>32</u>	<u>-</u>	<u>32</u>	<u>4</u>

For the year ended 30 September 2021, all the income related to unrestricted funds.

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Discretionary Business Grant	-	-	-	5,000

The above grant was awarded by Leicester City Council from the Local Authority Discretionary Fund to assist with the COVID 19 pandemic for the year ended 30 September 2021.

7 Expenditure on raising funds

	Unrestricted funds direct costs	Unrestricted funds support costs note 9	Restricted funds direct costs	Restricted funds support costs	Total 2022	Total 2021
	£	£	£	£	£	£
Magazines	7,729	20,047	-	-	27,776	29,930
Books, cards and goods	4,654	2,284	1,052	-	7,990	14,009
Membership scheme	-	1,659	-	-	1,659	2,913
	<u>12,383</u>	<u>23,990</u>	<u>1,052</u>	<u>-</u>	<u>37,425</u>	<u>46,852</u>

For the year ended 30 September 2021, expenditure in the sum of £45,866 related to unrestricted funds and expenditure in the sum of £986 related to restricted funds.

8 Expenditure on charitable activities

	Unrestricted funds direct costs	Restricted funds direct costs	Total direct costs	Total Support costs note 9	Total 2022	Total 2021
	£	£	£	£	£	£
Conferences, courses and summer school	14,650	-	14,650	13,638	28,288	11,845
Visits and pilgrimages	9,578	-	9,578	6,697	16,275	1,274
Projects	-	-	-	-	-	-
Grant funding	-	19,085	19,085	-	19,085	18,015
Book publications	-	1,042	1,042	-	1,042	6,029
	<u>24,228</u>	<u>20,127</u>	<u>44,355</u>	<u>20,335</u>	<u>64,690</u>	<u>37,163</u>

For the year ended 30 September 2021, expenditure in the sum of £14,286 related to unrestricted funds and expenditure in the sum of £22,877 related to restricted funds.

The charity undertakes its charitable activities partially through grant funding of activities and awarded grants to the following organisations:

	Total 2022	Total 2021
	£	£
Trinita Society - support and education of street children	775	1,420
Lent 2020 Toliara - supporting the education fund of the Anglian Diocese	3,385	10,020
Lent 2021 Rural Development Movement - empowering people in poverty	-	270
Lent 2022 Afghanaid - in support of the suffering people of Afghanistan	1,850	-
Mahajanga Diocese Madagascar - support for the Diocese	13,075	-
Panchsheel Adiwasi Schools - general support for a rural school	-	3,233
SAC-CC South Asia Council - support and education of street children	-	1,020
Tamilnadu Theological Seminary - education support for poor students	-	885
	<u>19,085</u>	<u>16,848</u>

9 Expenditure on support costs

	Basis of allocation	Charitable activities £	Raising funds £	Total 2022 £	Total 2021 £
Staff costs	Time spent	4,649	8,266	12,915	13,111
Trustee expenses	Time spent	2,587	-	2,587	615
Volunteer expenses	Time spent	2,907	153	3,060	1,260
Travel	Use of resources	1,880	-	1,880	-
Premises expenses		2,039	4,758	6,797	6,914
Office		1,306	3,047	4,353	5,855
Office relocation costs		1,394	3,253	4,647	5,860
Miscellaneous		284	662	946	618
Depreciation		422	984	1,406	1,313
<u>Governance costs</u>					
Independent examiner's fees		992	993	1,985	1,930
Accountancy		1,108	1,107	2,215	2,150
Annual report		767	767	1,534	1,513
		<u>20,335</u>	<u>23,990</u>	<u>44,325</u>	<u>41,139</u>
Fund allocation					
Unrestricted funds		19,671	23,990	43,661	39,857
Restricted funds		664	-	664	1,282

Support costs include governance costs totalling £5,734 (2021: £5,593).

10 Employees**Employment costs**

	Total 2022 £	Total 2021 £
Salaries and wages	12,764	12,968
Pension costs	151	143
Total	<u>12,915</u>	<u>13,111</u>

Number of employees

The average monthly number of employees during the year was as follows:

	2022	2021
Support services to charitable activities	1	1
Administration	1	1
Total	<u>2</u>	<u>2</u>

11 Fund transfers

A transfer has been made to the restricted Tamilnadu Theological Seminary fund in the sum of £41 in order to support the deficit on this fund.

12 Trustees

The trustees neither received nor waived any emoluments during the year (2021: Nil).

Expenses were reimbursed to the trustees as follows:

	2022 number	2021 number	2022 £	2021 £
Leadership re visits and pilgrimages	-	-	-	-
Travel	4	1	2,267	214
Subsistence	3	1	9	205
Other	-	-	-	-

13	Tangible assets	2022	2021
		£	£
	IT Equipment:		
	Cost		
	Balance at 1 October 2021	3,939	-
	Additions	278	3,939
	Disposals	-	-
	Balance at 30 September 2022	<u>4,217</u>	<u>3,939</u>
	Depreciation and impairment		
	Balance at 1 October 2021	1,313	-
	Depreciation	1,406	1,313
	Eliminated	-	-
	Balance at 30 September 2022	<u>2,719</u>	<u>1,313</u>
	Carrying amount		
	Balance at 30 September 2021	<u>2,626</u>	-
	Balance at 30 September 2022	<u>1,498</u>	<u>2,626</u>
14	Stock	2022	2021
		£	£
	Books	8,736	9,306
	Other fundraising goods	2,131	1,840
		<u>10,867</u>	<u>11,146</u>
15	Debtors - amounts falling due within one year	2022	2021
		£	£
	Prepayments	3,943	4,964
	Other debtors	5,299	4,828
		<u>9,242</u>	<u>9,792</u>
16	Creditors - amounts falling due within one year	2022	2021
		£	£
	Trade creditors	-	639
	Deferred income	4,592	13,527
	Accruals	4,724	4,171
	Taxation and social security	-	73
		<u>9,316</u>	<u>18,410</u>
17	Deferred income	2022	2021
		£	£
	Balance at 1 October 2021	13,527	15,757
	Amount released from previous year	(11,777)	(6,528)
	Deferred in current year	2,842	4,298
	Balance at 30 September 2022	<u>4,592</u>	<u>13,527</u>

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2022 are represented by:			
Fixed assets	1,498	-	1,498
Stock	10,065	802	10,867
Debtors	9,047	195	9,242
Cash	18,190	7,504	25,694
Current liabilities	(9,316)	-	(9,316)
	<u>29,484</u>	<u>8,501</u>	<u>37,985</u>
Fund balances at 30 September 2021 are represented by:			
Fixed assets	2,626	-	2,626
Stock	10,161	985	11,146
Debtors	9,219	573	9,792
Cash	32,384	22,082	54,466
Current liabilities	(18,410)	-	(18,410)
	<u>35,980</u>	<u>23,640</u>	<u>59,620</u>

19 Unrestricted funds

	Balance 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
General funds	35,980	73,817	80,272	(41)	29,484
	<u>35,980</u>	<u>73,817</u>	<u>80,272</u>	<u>(41)</u>	<u>29,484</u>
	Balance 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
Designated IT fund	2,000	-	2,000	-	-
Designated conference fund	3,000	-	3,000	-	-
Designated budget fund 20/21	3,000	-	2,882	(118)	-
Designated travel fund	832	-	-	(832)	-
General funds	31,140	54,857	50,988	971	35,980
	<u>39,972</u>	<u>54,857</u>	<u>58,870</u>	<u>21</u>	<u>35,980</u>

Name of fund

Purpose of fund

Designated IT fund	this represents an amount set aside to meet any exceptional IT costs
Designated conference fund	this represents an amount set aside to meet any exceptional conference costs in 2021
Designated budget fund 20/21	this represents an amount set aside to support the previous year's budget
Designated travel fund	this represents an amount set aside to support previous travel costs

20 Restricted funds

	Balance 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
Book fund - capital and income	713	571	1,098	-	186
Book fund - stock	765	-	386	-	379
General projects	-	-	-	-	-
IRCS India	140	-	-	-	140
Lent 2020 Toliara, Madagascar	3,144	2,717	3,708	-	2,153
Lent 2021 Rural Development	14	-	3	-	11
Lent 2022 Afghanaid	-	2,043	2,038	-	5
Mahajanga Diocese Madagascar	17,176	-	13,075	-	4,101
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(376)	622	666	-	(420)
Panchsheel	73	300	32	-	341
SAC/CCC	325	-	-	-	325
Tamilnadu Theological Seminary	(41)	-	-	41	-
Travel fund	300	(215)	-	-	85
Trinita Society	225	625	837	-	13
Wi'am conflict resolution centre	206	-	-	-	206
	<u>23,640</u>	<u>6,663</u>	<u>21,843</u>	<u>41</u>	<u>8,501</u>

	Balance 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
Book fund - capital and income	1,336	5,445	6,029	(39)	713
Book fund - stock	1,221	-	456	-	765
General projects	(118)	-	-	118	-
IRCS India	140	-	-	-	140
Lent 2020 Toliara, Madagascar	3,427	9,943	10,226	-	3,144
Lent 2021 Rural Development	-	312	298	-	14
Mahajanga Diocese Madagascar	-	18,065	889	-	17,176
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(320)	574	530	(100)	(376)
Panchsheel	3,096	230	3,253	-	73
SAC/CCC	1,373	-	1,048	-	325
Tamilnadu Theological Seminary	-	937	978	-	(41)
Travel fund	300	-	-	-	300
Trinita Society	1,533	130	1,438	-	225
Wi'am conflict resolution centre	206	-	-	-	206
	<u>13,170</u>	<u>35,636</u>	<u>25,145</u>	<u>(21)</u>	<u>23,640</u>

20 Restricted funds continued

Name of fund	Purpose of fund
Book fund	to support the writing and publication of such books as will further the aims of Christians Aware as an educational charity.
General projects	the main project is to provide support for the rural Katete Girls Secondary School in Zambia.
IRCS India	to support a pre-school in Thayyur near Chennai (Madras) to help marginalised children aged 1-6 to grow and flourish socially, emotionally, physically and mentally via an IRCS project.
Lent 2020 Toliara, Madagascar	to support the education fund of the Anglian Diocese of Toliara including training church leaders, teaching resources and basic education.
Lent 2021 Rural Development Parakkanvilai	a community project which aims to empower people in poverty to develop themselves through training and employment projects, education and primary care.
Lent 2022 Afghanaid	in support of the suffering people of Afghanistan.
Mahajanga Diocese Madagascar	support for the Diocese to provide clergy housing, training and purchase of rice fields.
MEEN	to help this UK Middle Eastern Network to meet and invite speakers on the Middle East.
Mt. Kenya South mothers' mercy home	to support the development work of the Anglican Diocese of Mt. Kenya South.
Munguishi coffee	to promote the work of the Lay Training Centre in the Diocese of Mt. Kilimanjaro in Tanzania by selling coffee from small co-operatives in Tanzania.
Panchsheel	to support the Panchsheel Adiwasi School in a poor tribal area of Maharashtra, India.
SAC/CCC	to support the work with street children of the South Asia Council for Community and Children in Crisis based in Bangalore, South India.
Tamilnadu Theological Seminary	providing educational support for poor students.
Travel fund	to enable young people to travel, based on the philosophy of our book "Travel with Awareness".
Trinita Society	to provide support for child labourers in West Bengal and work towards a society free of child labour.
Wi'am conflict resolution centre	working with the larger Bethlehem community to build a democratic and just society.

21 Funds received as an agent

	2022	2021
	£	£
During the year the charity received the following unrestricted funds as an agent:		
Book sales	538	1,716
Fund transfer from book capital	25	39
	<u>563</u>	<u>1,755</u>
Expenses paid during the year	(12)	(2,239)
Balance as at 1 October 2021	(584)	(100)
	<u>(33)</u>	<u>(584)</u>
Balance due/(from) as at 30 September 2022	<u>(33)</u>	<u>(584)</u>

22 Operating lease commitments

At 30 September 2022 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and buildings £	Other £	2022 £	2021 £
Operating leases which expire:				
Within one year	6,000	-	6,000	-
Between two and five years	7,000	-	7,000	-
	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>

Lease payments totalling £3,750 (2021 - £2,500) have been recognised as an expense during the year.

23 Retirement benefit schemes**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of the defined contribution schemes was £151 (2021 - £143). This expenditure has been allocated to support costs and unrestricted funds.

24 Related party transactions

In addition to the transactions with trustees detailed in note 12, the following transactions require disclosure:

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>1,200</u>	<u>1,200</u>

Reimbursed expenses

The company secretary incurred expenditure which was subsequently reimbursed as follows.

	2022 £	2021 £
Travel and subsistence	<u>1,880</u>	<u>-</u>

Donations received by the charity

The total amount of unconditional donations received from officers is as follows.

	2022 £	2021 £
Aggregate cash donations	<u>10,995</u>	<u>4,464</u>
	2022 £	2021 £
Aggregate donations in kind	<u>320</u>	<u>560</u>

25 Controlling party

Christians Aware is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the Company. The trustees of the Company are elected members and act as directors of the Company who are deemed to be the controlling party of the Company.

CHRISTIANS AWARE

England & Wales - Charity number 328322

Accounts

**Company Registration Number: 2417029
(England & Wales)**

Charity Registration Number: 328322

**CHRISTIANS AWARE
TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2021**

CHRISTIANS AWARE

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CHRISTIANS AWARE

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reference and administrative details

Trustees	Rev. J Bennett Mr IC Bosman Mr S Chellaiah Mr GT Crawshaw Rev. JR Flack Mrs N Hayward Rev. RY Khan Mr M King Mrs B Mayhew Rt Rev Dr John Perumbalath Mrs F Pike Rev. I Selvanayagam Mr M Slater Mr RC Taylor	(Resigned 19 June 2021) Assistant Treasurer Chairman Treasurer Vice Chairman
Patron	Archbishop Angaelos	
Company secretary	Mrs BJ Butler	(delegated day to day management)
Company number	2417029	
Charity number	328322	
Registered office and principal address	Overtown Grange, The Balk Walton Wakefield WF2 6JX	
Independent examiner	Paul Barnett FCCA Newby Castleman LLP Chartered Accountants West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Ltd PO Box 289 West Malling ME19 4TA	Barclays Bank plc 68 Evington Road Leicester LE2 1HJ

Objectives and activities

The charity's objects and principal activities are the advancement of faith and assisting the ecumenical movement within the Christian Church and the encouragement of understanding between Christians and people of other faiths. It is committed to increasing cross-cultural understanding and to promoting development, justice and peace. It seeks to do so through arranging visits, pilgrimages, conferences, meetings and publications. The publications include books and periodic magazines.

Public benefit

The trustees confirm that they have considered the Commissioner's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The services provided by the charity are for any member of the public and we welcome the participation of Christians and Non-Christians alike. Inter-faith dialogue between all members of the public is actively encouraged. A website is also available which provides an opportunity for the charity to engage with a worldwide audience.

Achievements and performance

The year has been greatly affected by the Coronavirus pandemic. Since the outbreak of Covid-19 following our annual conference in January 2019, we have been obliged to cancel all UK events including our normal fundraising activities, international visits and face to face meetings. We have managed to continue much of our work, particularly the production of the magazine and resources, without the normal help of volunteers in the office. We have introduced a new IT system, including computers and a printer. We have begun work towards a new website. There have been no staff changes.

This year we have faced an unprecedented challenge. Our office has been deemed unsafe by the agents for the owner and we have been obliged to move everything out of the building into storage. We have a temporary office which has worked very well and enabled us to continue our work to a satisfactory level. We have also begun the process of identifying a new office which we should be able to move into by the end of the calendar year. We have received generous support from our members in facing this challenge.

During this year we arranged no international visits. Our visits normally enable our members to learn about the way of life and faith in the local communities. Sometimes during our visits, material help is provided to host communities but this is not central to any visit. Members of some groups are sometimes able to contribute comparatively small financial amounts to local projects. Donations have been given for work with the very poor. Special restricted funds are kept by Christians Aware and we were delighted to award grants to organisations in the sum of £16,718. Our aim is to pass on funds raised as soon as we reasonably can. Although it is not our intention to teach, our members are able, through shared experiences and conversation, to convey something of their own heritage, faith and culture. They are also able to learn and to bring back their experiences to share in their local communities and churches. Some conference and discussion opportunities are held following visits. Conferences are also held on issues of human rights and responsibilities.

Our 'Faith Awareness' programme works to bring understanding and trust between members of the world faiths. It normally includes courses, day conferences, visits to places of worship and community, the publication of books and pilgrimages. Resources and opportunities are offered to school children and students.

Both the main pilgrimage and the day pilgrimage were postponed this year.

Our annual conference took place on the zoom platform this year. The title was 'The moment of crisis has come.' Speakers included the poet-priest Malcolm Guite, priest and astrophysicist David Peat, the farmer Helen Browning, Bishop John Perumbalath, and priest and writer David Rhodes. Participants were well resourced and enthused to share the issues with others.

Our 2021 summer school was also held on the zoom platform. Presenters included Stephen Skinner, Jenny Brown and Ann-Marie Aygeman, Inderjit Bhogal and Adam Boulter.

Our webinar speakers this year included Archbishop Ian Ernest, Archbishop Angaelos, Professor Paul Dastoor, Professor Ian Bradley, artist Jyoti Sahi and Archbishop Rowan Williams.

There were no international visitors this year.

Through our normal conferences, summer schools, meetings, books and other publications, particularly the magazine, we seek to share with one another our values, our experiences and our awareness of others so that together we can play a stronger part in promoting peace, justice and development.

We published six new books this year. The new books are:

'Seeking Peace in the Pacific' by Brian Macdonald-Milne, 'It's the Journey' by Timothy Biles, 'Boat Boy', 'Tom Yarro' and 'Noah, Nancy and Tiff' by Anthea Dove and 'Contemplative Art' by Kevin Commons.

We measure our performance in achieving our objectives not only by the number of people who normally participate, but also by asking them to evaluate the resources from which they benefit, to share with others in groups and to give talks. We see our work as a resource for local communities and churches. We are in frequent contact with correspondents around the world who give us an insight into the value of our work. Inevitably, however, these assessments are subjective and qualitative rather than providing hard data but we can build on the outcome in planning further resources and activities for the future.

Financial review

The statement of financial activities for the year is set out in the financial statements on page 5.

Net resources on unrestricted funds amounted to a shortfall of £3,992. This has been met from a surplus of £9,869 in the year ending September 2020 as a result of donations from Leicester City Council. It is vitally important that we strive to make savings and increase our income.

Following the outbreak of Covid-19, we received some generous donations and legacies. Following last year's grant of £10,000 from Leicester City Council, a further £5,000 was received this year. The funds have been used to support the budget, replacing our IT systems and the removal costs to our temporary office.

The small deficits on the Munguishi Coffee restricted fund and the Tamilnadu Theological Seminary restricted fund at 30 September 2021 should be cleared shortly after the year end.

The trustees would like to place on record their grateful thanks to the Executive Secretary, Barbara Butler, for all her initiative and commitment in carrying forward the work of the charity. They are also grateful to the office manager, Eliam Ngoma, to the subscription's secretary, Robert Robinson, and to the service normally provided by our volunteers, most notably our regional representatives and office staff. In addition, many of our members give a great deal of their time in helping to run visits, conferences and other activities.

Financial review (continued)

Reserves policy

Reserves are needed:

- i) to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice; and
- ii) to cover administration, fundraising and support costs without which the charity could not function.

The trustees consider that free reserves should be sufficient to provide approximately 3 months cover of core expenditure and the amount of free reserves held as at 30 September 2021 in the sum of £35,980 was in excess of this figure. The charity's free reserves are defined as its general funds (being unrestricted funds less designated funds) less fixed asset investments.

Risk Management

The charity has examined the risks involved in running its services, commercial operations and fundraising activities and has put in place systems to minimize such risks. Since the outbreak of Covid-19 our office manager, Eliam Ngoma, works alone in the office and the Subscriptions Secretary works remotely. Both the treasurer and the assistant treasurer work online. There is a system in place to ensure that invoices are paid. Our members and others are encouraged where possible to make payments by bank transfer.

Structure and governance

The charity is a charitable company limited by guarantee, incorporated on 25 August 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees

The trustees who have held office since 1 October 2020 are set out on page 1.

All the trustees are Christians. They are selected in an attempt to obtain a balance of gender, age, denomination, skill and experience. The trustees are elected every year at the Annual General Meeting. The induction and development of trustees is adapted for each individual but a welcome pack is offered to all.

Organisational structure

The charity is governed by the trustees. They meet three or four times a year, one of the meetings being residential, to consider strategic and planning issues and to monitor their implementation and the achievement of objectives. All our meetings in 2020/21 have been on the Zoom platform.

The management and educational programme of the charity is delegated to the Executive Secretary. In carrying out her tasks she normally works in partnership with three groups set up by the trustees which include both trustees and other members - an operations group, a fundraising group and an international visits group. Since the outbreak of Covid 19 the Operations Group has met on the Zoom platform every two weeks to share necessary planning. There are also a number of voluntary regional representatives who arrange programmes in their geographical area in consultation with the Executive Secretary.

Plans for future periods

Our future plans do not include any major change in the nature of our activities. However, we continue to need to find ways of increasing our membership to help increase our income and we plan further books and visits to the developing world. We plan to continue to introduce more short new visits on the European mainland. We continue to try and help the members themselves increase our membership, and we also need to encourage more monthly subscriptions. Further, we need to promote our books, services and activities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 27 November 2021 and signed on their behalf.

Mrs F Pike
Trustee and Treasurer

Mrs BJ Butler
Secretary

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021 which are set out on pages 5 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Barnett FCCA (Independent Examiner)
Newby Castleman LLP
Chartered Accountants
West Walk Building
110 Regent Road
Leicester
LE1 7LT

27 November 2021

CHRISTIANS AWARE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	43,373	35,017	78,390	66,538
Charitable activities	3	2,125	-	2,125	14,500
Other trading activities	4	4,355	619	4,974	7,861
Investments	5	4	-	4	107
Other	6	5,000	-	5,000	10,000
Total:		<u>54,857</u>	<u>35,636</u>	<u>90,493</u>	<u>99,006</u>
Expenditure on:					
Raising funds	7	45,866	986	46,852	40,148
Charitable activities	8	13,004	24,159	37,163	40,372
Total:		<u>58,870</u>	<u>25,145</u>	<u>84,015</u>	<u>80,520</u>
Net income		(4,013)	10,491	6,478	18,486
Transfers between funds	11	<u>21</u>	<u>(21)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(3,992)</u>	<u>10,470</u>	<u>6,478</u>	<u>18,486</u>
Reconciliation of funds:					
Total funds brought forward		<u>39,972</u>	<u>13,170</u>	<u>53,142</u>	<u>34,656</u>
Total funds carried forward		<u><u>35,980</u></u>	<u><u>23,640</u></u>	<u><u>59,620</u></u>	<u><u>53,142</u></u>

All income and expenditure derive from continuing activities.

CHRISTIANS AWARE**BALANCE SHEET - 30 SEPTEMBER 2021**

	Notes		2021 £	2020 £
Fixed assets:				
Tangible assets	13		2,626	-
Current assets:				
Stock	14	11,146	12,431	
Debtors	15	9,792	8,798	
Cash at bank and in hand		54,466	52,306	
		<u>75,404</u>	<u>73,535</u>	
Liabilities:				
Creditors: amounts falling due within one year	16	18,410	20,393	
		<u>18,410</u>	<u>20,393</u>	
Net current assets			<u>56,994</u>	<u>53,142</u>
Net assets	18		<u><u>59,620</u></u>	<u><u>53,142</u></u>
 The funds of the Charity:				
Unrestricted funds	19		35,980	39,972
Restricted funds	20		<u>23,640</u>	<u>13,170</u>
Total Charity funds			<u><u>59,620</u></u>	<u><u>53,142</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 27 November 2021 and are signed on its behalf by:

Mrs F Pike
Trustee and Treasurer

Company Registration No. 2417029

The notes on pages 7 to 17 form part of these financial statements

1. Accounting policies

Charity information

Christians Aware is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the reference and administrative details on page 1 of these financial statements.

The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Transfers from restricted funds to unrestricted funds are made when restricted assets are released and reallocated to unrestricted income funds following the discharge of the restriction.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

- Donations are accounted for when they are received or committed.
- Donated goods and donated services are recognised as income at the value of the gift to the charity.
- Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.
- Membership subscriptions are recognised equally over the period of subscription.
- Entitlement to income from trading activities usually occurs with the supply of goods to the buyer.
- Charitable activities include income associated with conferences, courses, summer schools, visits and pilgrimages. Income associated with visits and pilgrimages after the year end is deferred.
- Government grants which do not specify performance conditions are recognised in income when the proceeds are received or receivable.

1.5 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Raising funds – this includes the costs of fundraising activities and operating the membership scheme.
- Charitable activities – this includes expenditure associated with conferences, courses, visits and pilgrimages, books, grant funding and projects and includes both the direct costs and support costs relating to those activities. Expenditure relating to visits and pilgrimages after the year end has been treated in the accounts as prepaid expenditure. Grants payable are included in the statement of financial activities when a constructive obligation exists.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1 Accounting policies (continued)

1.6 Support costs

Support costs include those functions that assist the charity's programme of activities. Support costs include governance costs which comprise costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees.

All support costs are allocated to expenditure on raising funds and charitable activities on a basis consistent with use of the resources.

1.7 Leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the term of the relevant lease.

1.8 Stock

Stock comprises books and other fundraising goods and is valued at the lower of cost and net realisable value.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 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 acquisition or opening of the deposit or similar account.

1.11 Creditors

Creditors are recognised where the company has a present obligation resulting 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 are normally recognised at their settlement value after allowing for any trade discounts due.

1.12 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

No such tax charges have arisen in the charity.

1.13 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.14 Funds received as an agent

The charity receives certain funds towards book publications. These funds are held by the charity in trust on the balance sheet until spent. These funds therefore do not appear as either income or expenditure in the charity's SOFA.

1.15 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the officers are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The officers do not consider there to be any key sources of estimates or uncertainty that have a significant effect on the amounts recognised in the financial statements.

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies	23,923	34,155	58,078	47,066
Donated goods and services	6,519	-	6,519	2,486
Subscriptions	6,635	-	6,635	7,145
Tax recovered	6,296	862	7,158	9,841
	<u>43,373</u>	<u>35,017</u>	<u>78,390</u>	<u>66,538</u>

For the year ended 30 September 2020, income in the sum of £41,028 related to unrestricted funds and income in the sum of £25,510 related to restricted funds.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Conferences, courses and summer school	2,125	-	2,125	11,140
Visits and pilgrimages	-	-	-	3,360
	<u>2,125</u>	<u>-</u>	<u>2,125</u>	<u>14,500</u>

For the year ended 30 September 2020, all the income related to unrestricted funds.

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Books, cards and goods	4,355	619	4,974	7,861
	<u>4,355</u>	<u>619</u>	<u>4,974</u>	<u>7,861</u>

For the year ended 30 September 2020, income in the sum of £7,390 related to unrestricted funds and income in the sum of £471 related to restricted funds.

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest repayment supplement	-	-	-	5
Bank interest	4	-	4	2
Bond interest	-	-	-	100
	<u>4</u>	<u>-</u>	<u>4</u>	<u>107</u>

For the year ended 30 September 2020, all the income related to unrestricted funds.

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Discretionary Business Grant	5,000	-	5,000	10,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>

The above grant was awarded by Leicester City Council from the Local Authority Discretionary Fund to assist with the COVID 19 pandemic for the year ended 30 September 2021.

7 Expenditure on raising funds

	Unrestricted funds direct costs	Unrestricted funds support costs note 9	Restricted funds direct costs	Restricted funds support costs	Total 2021	Total 2020
	£	£	£	£	£	£
Magazines	7,795	22,135	-	-	29,930	26,732
Books, cards and goods	10,470	2,553	986	-	14,009	11,222
Membership scheme	-	2,913	-	-	2,913	2,194
	<u>18,265</u>	<u>27,601</u>	<u>986</u>	<u>-</u>	<u>46,852</u>	<u>40,148</u>

For the year ended 30 September 2020, expenditure in the sum of £39,289 related to unrestricted funds and expenditure in the sum of £859 related to restricted funds.

8 Expenditure on charitable activities

	Unrestricted funds direct costs	Restricted funds direct costs	Total direct costs	Total Support costs note 9	Total 2021	Total 2020
	£	£	£	£	£	£
Conferences, courses and summer school	748	-	748	11,097	11,845	20,468
Visits and pilgrimages	-	-	-	1,274	1,274	3,811
Projects	-	-	-	-	-	-
Grant funding	-	16,848	16,848	1,167	18,015	15,007
Book publications	-	6,029	6,029	-	6,029	1,086
	<u>748</u>	<u>22,877</u>	<u>23,625</u>	<u>13,538</u>	<u>37,163</u>	<u>40,372</u>

For the year ended 30 September 2020, expenditure in the sum of £25,234 related to unrestricted funds and expenditure in the sum of £15,138 related to restricted funds.

The charity undertakes its charitable activities partially through grant funding of activities and awarded grants to the following organisations:

	Total 2021
	£
Trinita Society - support and education of street children	1,420
Panchsheel Adiwasi Schools - general support for a rural school	3,233
SAC-CC South Asia Council - support and education of street children	1,020
Lent 2020 Toliara - supporting the education fund of the Anglian Diocese	10,020
Lent 2021 Rural Development Movement - empowering people in poverty	270
Tamilnadu Theological Seminary - education support for poor students	885
	<u>18,848</u>

9 Expenditure on support costs

	Basis of allocation	Charitable activities £	Raising funds £	Total 2021 £	Total 2020 £
Staff costs	Time spent	4,589	8,522	13,111	11,134
Trustee expenses	Time spent	264	351	615	4,159
Volunteer expenses	Time spent	-	1,260	1,260	986
Travel		-	-	-	810
Premises expenses	Use of resources	2,074	4,840	6,914	7,821
Office		1,757	4,098	5,855	5,215
Office relocation costs		1,758	4,102	5,860	-
Miscellaneous		185	433	618	621
Depreciation		394	919	1,313	-
<u>Governance costs</u>					
Independent examiner's fees		868	1,062	1,930	1,860
Accountancy		968	1,182	2,150	2,100
Annual report		681	832	1,513	1,548
		<u>13,538</u>	<u>27,601</u>	<u>41,139</u>	<u>36,254</u>
Fund allocation					
Unrestricted funds		12,256	27,601		
Restricted funds		1,282	-		

Support costs include governance costs totalling £5,593 (2020: £5,508).

10 Employees**Employment costs**

	Total 2021 £	Total 2020 £
Salaries and wages	12,968	10,995
Pension costs	143	139
Total	<u>13,111</u>	<u>11,134</u>

Number of employees

The average monthly number of employees during the year was as follows:

	2021	2020
Support services to charitable activities	1	1
Administration	1	1
Total	<u>2</u>	<u>2</u>

11 Fund transfers

The trustees made a transfer in the sum of £100 from the restricted Munguishi coffee fund in favour of the general fund in accordance with the terms of the original restriction.

12 Trustees

The trustees neither received nor waived any emoluments during the year (2020: Nil).

Expenses were reimbursed to the trustees as follows:

	2021 number	2020 number	2021 £	2020 £
Leadership re visits and pilgrimages	-	-	-	-
Travel	1	7	214	3,078
Subsistence	1	4	205	1,009
Other	-	1	-	55
			<u>-</u>	<u>55</u>

13	Tangible assets	2021	2020
		£	£
	IT Equipment:		
	Cost		
	Balance at 1 October 2020	-	-
	Additions	3,939	-
	Disposals	-	-
		<u>3,949</u>	<u>-</u>
	Balance at 30 September 2021	<u>3,949</u>	<u>-</u>
	Depreciation and impairment		
	Balance at 1 October 2020	-	-
	Depreciation	1,313	-
	Eliminated	-	-
		<u>1,313</u>	<u>-</u>
	Balance at 30 September 2021	<u>1,313</u>	<u>-</u>
	Balance at 30 September 2020	<u>2,626</u>	<u>-</u>
	Balance at 30 September 2021	<u>-</u>	<u>-</u>
14	Stock	2021	2020
		£	£
	Books	9,306	9,830
	Other fundraising goods	1,840	2,601
		<u>11,146</u>	<u>12,431</u>
15	Debtors - amounts falling due within one year	2021	2020
		£	£
	Prepayments	4,964	5,816
	Other debtors	4,828	2,982
		<u>9,792</u>	<u>8,798</u>
16	Creditors - amounts falling due within one year	2021	2020
		£	£
	Trade creditors	639	16
	Deferred income	13,527	15,757
	Accruals	4,171	4,550
	Taxation and social security	73	70
		<u>18,410</u>	<u>20,393</u>
17	Deferred income	2021	2020
		£	£
	Balance at 1 October 2020	15,757	5,886
	Amount released from previous year	(6,528)	(4,986)
	Deferred in current year	4,298	14,857
		<u>13,527</u>	<u>15,757</u>
	Balance at 30 September 2021	<u>13,527</u>	<u>15,757</u>

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2021 are represented by:			
Fixed assets	2,626	-	2,626
Stock	10,161	985	11,146
Debtors	9,219	573	9,792
Cash	32,384	22,082	54,466
	<u>54,390</u>	<u>23,640</u>	<u>78,030</u>
Current liabilities	(18,410)	-	(18,410)
	<u>35,980</u>	<u>23,640</u>	<u>59,620</u>
Net assets at 30 September 2021	<u>35,980</u>	<u>23,640</u>	<u>59,620</u>
Fund balances at 30 September 2020 are represented by:			
Stock	10,853	1,578	12,431
Debtors	8,386	412	8,798
Cash	41,126	11,180	52,306
	<u>60,365</u>	<u>13,170</u>	<u>73,535</u>
Current liabilities	(20,393)	-	(20,393)
	<u>39,972</u>	<u>13,170</u>	<u>53,142</u>
Net assets at 30 September 2020	<u>39,972</u>	<u>13,170</u>	<u>53,142</u>

19 Unrestricted funds

	Balance 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
Designated IT fund	2,000	-	2,000	-	-
Designated conference fund	3,000	-	3,000	-	-
Designated budget fund 20/21	3,000	-	2,882	(118)	-
Designated travel fund	832	-	-	(832)	-
General funds	31,140	54,857	50,988	971	35,980
	<u>39,972</u>	<u>54,857</u>	<u>58,870</u>	<u>21</u>	<u>35,980</u>
	<u>39,972</u>	<u>54,857</u>	<u>58,870</u>	<u>21</u>	<u>35,980</u>
	Balance 1 October 2019 £	Income £	Expenditure £	Transfers £	Balance 30 September 2020 £
Designated IT fund	2,000	-	-	-	2,000
Designated conference fund	-	-	-	3,000	3,000
Designated budget fund 20/21	-	-	-	3,000	3,000
Designated travel fund	-	-	-	832	832
General funds	28,103	73,025	63,256	(6,732)	31,140
	<u>30,103</u>	<u>73,025</u>	<u>63,256</u>	<u>100</u>	<u>39,972</u>
	<u>30,103</u>	<u>73,025</u>	<u>63,256</u>	<u>100</u>	<u>39,972</u>

Name of fund

Purpose of fund

Designated IT fund	this represents an amount set aside to meet any exceptional IT costs.
Designated conference fund	this represents an amount set aside to meet any exceptional conference costs in 2021
Designated budget fund 20/21	this represents an amount set aside to support next year's budget.
Designated travel fund	this represents an amount set aside to support future travel costs

20 Restricted funds

	Balance 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
Book fund - capital and income	1,336	5,445	6,029	(39)	713
Book fund - stock	1,221	-	456	-	765
General projects	(118)	-	-	118	-
IRCS India	140	-	-	-	140
Lent 2020 Toliara, Madagascar	3,427	9,943	10,226	-	3,144
Lent 2021 Rural Development	-	312	298	-	14
Mahajango Diocese Madagascar	-	18,065	889	-	17,176
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(320)	574	530	(100)	(376)
Panchsheel	3,096	230	3,253	-	73
SAC/CCC	1,373	-	1,048	-	325
Tamilnadu Theological Seminary	-	937	978	-	(41)
Travel fund	300	-	-	-	300
Trinita Society	1,533	130	1,438	-	225
Wi'am conflict resolution centre	206	-	-	-	206
	<u>13,170</u>	<u>35,636</u>	<u>25,145</u>	<u>(21)</u>	<u>23,640</u>
	<u>13,170</u>	<u>35,636</u>	<u>25,145</u>	<u>(21)</u>	<u>23,640</u>

	Balance 1 October 2019 £	Income £	Expenditure £	Transfers £	Balance 30 September 2020 £
Book fund - capital and income	290	2,132	1,086	-	1,336
Book fund - stock	1,666	-	445	-	1,221
General projects	(118)	600	-	(600)	(118)
IRCS India	1,539	468	1,867	-	140
Lent 2020 Toliara, Madagascar	-	3,427	-	-	3,427
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(244)	438	414	(100)	(320)
Panchsheel	-	9,816	6,720	-	3,096
SAC/CCC	18	975	120	500	1,373
Travel fund	192	300	192	-	300
Trinita Society	28	7,825	6,420	100	1,533
Wi'am conflict resolution centre	206	-	-	-	206
	<u>4,553</u>	<u>25,981</u>	<u>17,264</u>	<u>(100)</u>	<u>13,170</u>
	<u>4,553</u>	<u>25,981</u>	<u>17,264</u>	<u>(100)</u>	<u>13,170</u>

20 Restricted funds continued

Name of fund	Purpose of fund
Book fund	to support the writing and publication of such books as will further the aims of Christians Aware as an educational charity.
General projects	the main project is to provide support for the rural Katete Girls Secondary School in Zambia.
IRCS India	to support a pre-school in Thayyur near Chennai (Madras) to help marginalised children aged 1-6 to grow and flourish socially, emotionally, physically and mentally via an IRCS project.
Lent 2020 Toliara, Madagascar	to support the education fund of the Anglian Diocese of Toliara including training church leaders, teaching resources and basic education.
Lent 2021 Rural Development Parakkanvilai	a community project which aims to empower people in poverty to develop themselves through training and employment projects, education and primary care.
Mahajanga Diocese Madagascar	support for the Diocese to provide clergy housing, training and purchase of rice fields.
MEEN	to help this UK Middle Eastern Network to meet and invite speakers on the Middle East.
Mt. Kenya South mothers' mercy home	to support the development work of the Anglican Diocese of Mt. Kenya South.
Munguishi coffee	to promote the work of the Lay Training Centre in the Diocese of Mt. Kilimanjaro in Tanzania by selling coffee from small co-operatives in Tanzania.
Panchsheel	to support the Panchsheel Adiwasi School in a poor tribal area of Maharashtra, India.
SAC/CCC	to support the work with street children of the South Asia Council for Community and Children in Crisis based in Bangalore, South India.
Tamilnadu Theological Seminary	providing educational support for poor students.
Travel fund	to enable young people to travel, based on the philosophy of our book "Travel with Awareness".
Trinita Society	to provide support for child labourers in West Bengal and work towards a society free of child labour.
Wi'am conflict resolution centre	working with the larger Bethlehem community to build a democratic and just society.

21 Funds received as an agent

	2021
	£
During the year the charity received the following unrestricted funds as an agent:	
Book sales	1,716
Fund transfer	39
	<hr/>
	1,755
Funds paid during the year	(2,239)
Balance as at 1 October 2020	(100)
	<hr/>
Balance as at 30 September 2021	<u>(584)</u>

22 Operating lease commitments

At 30 September 2021 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and buildings £	Other £	2021 £	2020 £
Operating leases which expire:				
Within one year	-	-	-	1,250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Lease payments totalling £2,500 (2020 - £5,000) have been recognised as an expense during the year.

23 Retirement benefit schemes**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of the defined contribution schemes was £143 (2020 - £139). This expenditure has been allocated to support costs and unrestricted funds.

24 Related party transactions

In addition to the transactions with trustees detailed in note 12, the following transactions require disclosure:

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	1,200	1,200
	<u> </u>	<u> </u>

Reimbursed expenses

The company secretary incurred expenditure which was subsequently reimbursed as follows.

	2021 £	2020 £
Travel and subsistence	-	810
	<u> </u>	<u> </u>

Donations received by the charity

The total amount of unconditional donations received from officers is as follows.

	2021 £	2020 £
Aggregate cash donations	4,464	8,425
	<u> </u>	<u> </u>
	2021 £	2020 £
Aggregate donations in kind	560	1,400
	<u> </u>	<u> </u>

Donations in kind in the sum of £nil (2020 - £1,400) relate to the value of printing services provided by Kevin Mayhew Limited. Mrs B Mayhew, a trustee of Christians Aware is also a director and secretary of Kevin Mayhew Limited.

Donations in kind in the sum of £560 (2020 - £nil) relate to the value of a rented room provided by a donator to the charity.

25 Controlling party

Christians Aware is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the Company. The trustees of the Company are elected members and act as directors of the Company who are deemed to be the controlling party of the Company.

CHRISTIANS AWARE

England & Wales - Charity number 328322

Accounts

**Company Registration Number: 2417029
(England & Wales)**

Charity Registration Number: 328322

**CHRISTIANS AWARE
TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2020**

CHRISTIANS AWARE

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CHRISTIANS AWARE

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reference and administrative details

Trustees	Archbishop Angaelos Rev. J Bennett Mr IC Bosman Mr S Chellaiah Mr GT Crawshaw Rev. JR Flack Mrs N Hayward Rev. RY Khan Mr M King Mrs B Mayhew Rt Rev Dr John Perumbalath Mrs F Pike Rev. I Selvanayagam Mr M Slater Mr RC Taylor	(Resigned as Chairman and Trustee on 11 January 2020) Assistant Treasurer Chairman (Appointed on 11 January 2020) Treasurer (Appointed on 11 January 2020) Vice Chairman
Patron	Archbishop Angaelos	Appointed 11 January 2020
Company secretary	Mrs BJ Butler	(delegated day to day management)
Company number	2417029	
Charity number	328322	
Registered office and principal address	2 Saxby Street Leicester LE2 0ND	
Independent examiner	Paul Barnett FCCA Newby Castleman LLP Chartered Accountants West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Ltd PO Box 289 West Malling ME19 4TA	Barclays Bank plc 68 Evington Road Leicester LE2 1HJ

Objectives and activities

The charity's objects and principal activities are the advancement of faith and assisting the ecumenical movement within the Christian Church and the encouragement of understanding between Christians and people of other faiths. It is committed to increasing cross-cultural understanding and to promoting development, justice and peace. It seeks to do so through arranging visits, pilgrimages, conferences, meetings and publications. The publications include books and periodic magazines.

Public benefit

The trustees confirm that they have considered the Commissioner's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The services provided by the charity are for any member of the public and we welcome the participation of Christians and Non-Christians alike. Inter-faith dialogue between all members of the public is actively encouraged. A website is also available which provides an opportunity for the charity to engage with a worldwide audience.

Achievements and performance

The year has been greatly affected by the Coronavirus pandemic. Since the outbreak of COVID 19 following our annual conference in January, we have been obliged to cancel all UK events including our normal fundraising activities, international visits and face to face meetings. We have managed to continue much of our work, particularly the production of the magazine and resources, without the normal help of volunteers in the office. There have been no staff changes.

During this year we arranged no international visits. Our visits normally enable our members to learn about the way of life and faith in the local communities. Sometimes during our visits, material help is provided to host communities but this is not central to any visit. Members of some groups are sometimes able to contribute comparatively small financial amounts to local projects. Donations have been given for work with the very poor. Special restricted funds are kept by Christians Aware and we were delighted to award grants to organisations in the sum of £13,860. Our aim is to pass on funds raised as soon as we reasonably can. Although it is not our intention to teach, our members are able through shared experiences and conversation to convey something of their own heritage, faith and culture. They are also able to learn and to bring back their experiences to share in their local communities and churches. Some conference and discussion opportunities are held following visits. Conferences are also held on issues of human rights and responsibilities.

Our 'Faith Awareness' programme works to bring understanding and trust between members of the world faiths. It normally includes courses, day conferences, visits to places of worship and community, the publication of books and pilgrimages. Resources and opportunities are offered to school children and students. Both the main pilgrimage and the day pilgrimage were cancelled this year.

Our annual conference took place before COVID 19 took hold in the UK. The focus was 'One God. One Humanity.' Speakers included Archbishop Josiah Idowu-Fearon - Secretary General of the Anglican Consultative Council, Bill Schwartz - Archdeacon in the Diocese of Cyprus and the Gulf and Alan Race - writer and theologian and Chairman of the World Congress of Faiths. Participants were well resourced and enthused to share the issues with others.

Our 2020 summer school was postponed until 2021.

We held our first webinar this year, when our new chairman, Bishop John Perumbalath, spoke.

Our international visitors during the year included Aki Kobayashi from Japan.

Through our normal conferences, summer schools, meetings, books and other publications, particularly the magazine, we seek to share with one another our values, our experiences and our awareness of others so that together we can play a stronger part in promoting peace, justice and development. We produced a new valuable resource book this year entitled 'Listen to the World' by Anthea Dove. Anthea hopes to raise awareness of refugee issues through her writing.

We measure our performance in achieving our objectives not only by the number of people who normally participate, but also by asking them to evaluate the resources from which they benefit, to share with others in groups and to give talks. We see our work as a resource for local communities and churches. We are in frequent contact with correspondents around the world who give us an insight into the value of our work. Inevitably, however, these assessments are subjective and qualitative rather than providing hard data but we can build on the outcome in planning further resources and activities for the future.

Financial review

The statement of financial activities for the year is set out in the financial statements on page 5.

Net movement in unrestricted funds amounted to £9,869. These results are better than those budgeted partly due to an increase in income and partly due to a reduction in costs. However, it is vitally important that we continue to make savings and strive to increase our income.

Following the outbreak of COVID 19, we received some generous donations and legacies. We also secured a grant in the sum of £10,000 from Leicester City Council. We plan to use at least £6,000 of this grant to support the 2020/21 budget and conference.

The small deficits on the Munguishi Coffee restricted fund and the General Projects restricted fund at 30 September 2020 should be cleared shortly after the year end.

The trustees would like to place on record their grateful thanks to the Executive Secretary, Barbara Butler, for all her initiative and commitment in carrying forward the work of the charity. They are also grateful to the office manager, Eliam Ngoma, to the subscription's secretary, Robert Robinson, and to the service normally provided by our volunteers, most notably our regional representatives and office staff. In addition, many of our members give a great deal of their time in helping to run visits, conferences and other activities.

Financial review (continued)

Reserves policy

Reserves are needed:

- i) to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice; and
- ii) to cover administration, fundraising and support costs without which the charity could not function.

The trustees consider that free reserves should be sufficient to provide approximately 3 months cover of core expenditure and the amount of free reserves held as at 30 September 2020 in the sum of £31,140 (see page 13) was in excess of this figure. The charity's free reserves are defined as its general funds (being unrestricted funds less designated funds) less fixed asset investments.

Risk Management

The board of trustees has considered and approved the risk management policy. The policy covers the risks involved in running our services, commercial operations and fundraising activities and we have put in place systems to minimise such risks. When working in challenging areas or insecure locations we tend to work alongside local partners. Our internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are also in place to ensure compliance with health and safety requirements covering both staff, volunteers and members of the public affected by Christian's Aware's activities.

Since the outbreak of COVID 19 our office manager, Eliam Ngoma, works alone in the office and the Subscriptions Secretary works remotely. Both the treasurer and the assistant treasurer work online. There is a system in place to ensure that invoices are paid. Our members and others are encouraged where possible to make payments by bank transfer.

Structure and governance

The charity is a charitable company limited by guarantee, incorporated on 25 August 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees

The trustees who have held office since 1 October 2019 are set out on page 1.

All the trustees are Christians. They are selected in an attempt to obtain a balance of gender, age, denomination, skill and experience. The trustees are elected every year at the Annual General Meeting. The induction and development of trustees is adapted for each individual but a welcome pack is offered to all.

Organisational structure

The charity is governed by the trustees. They meet three or four times a year, one of the meetings being residential, to consider strategic and planning issues and to monitor their implementation and the achievement of objectives. Most meetings in 2020 have been on the Zoom platform.

The management and educational programme of the charity is delegated to the Executive Secretary. In carrying out her tasks she works in partnership with three groups set up by the trustees which include both trustees and other members - an operations group, a fundraising group and an international visits group. Since the outbreak of COVID 19, the Operations Group has met on the Zoom platform every two weeks to share necessary planning. There are also a number of voluntary regional representatives who arrange programmes in their geographical area in consultation with the Executive Secretary.

Plans for future periods

Our future plans do not include any major change in the nature of our activities. However, we continue to need to find ways of increasing our membership to help increase our income and we plan further books and visits to the developing world. We plan to continue to introduce more short new visits on the European mainland. We continue to try and help the members themselves increase our membership, and we also need to encourage more monthly subscriptions. Further, we need to promote our books, services and activities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 27 November 2020 and signed on their behalf.

Mrs F Pike
Trustee and Treasurer

Mrs BJ Butler
Secretary

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2020 which are set out on pages 5 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

PT Barnett FCCA (Independent Examiner)
Newby Castleman LLP
Chartered Accountants
West Walk Building
110 Regent Road
Leicester
LE1 7LT

27 November 2020

CHRISTIANS AWARE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	41,028	25,510	66,538	47,800
Charitable activities	3	14,500	-	14,500	45,907
Other trading activities	4	7,390	471	7,861	8,102
Investments	5	107	-	107	108
Other	6	10,000	-	10,000	-
Total:		<u>73,025</u>	<u>25,981</u>	<u>99,006</u>	<u>101,917</u>
Expenditure on:					
Raising funds	7	39,289	859	40,148	34,908
Charitable activities	8	23,967	16,405	40,372	65,526
Total:		<u>63,256</u>	<u>17,264</u>	<u>80,520</u>	<u>100,434</u>
Net income		9,769	8,717	18,486	1,483
Transfers between funds	11	<u>100</u>	<u>(100)</u>	<u>-</u>	<u>-</u>
Net movement in funds		9,869	8,617	18,486	1,483
Reconciliation of funds:					
Total funds brought forward		<u>30,103</u>	<u>4,553</u>	<u>34,656</u>	<u>33,173</u>
Total funds carried forward		<u><u>39,972</u></u>	<u><u>13,170</u></u>	<u><u>53,142</u></u>	<u><u>34,656</u></u>

All income and expenditure derive from continuing activities.

CHRISTIANS AWARE**BALANCE SHEET - 30 SEPTEMBER 2020**

	Notes		2020 £	2019 £
Fixed assets:				
Investments	13		-	10,000
Current assets:				
Stock	14	12,431	13,891	
Debtors	15	8,798	11,072	
Cash at bank and in hand		52,306	12,002	
		<u>73,535</u>	<u>36,965</u>	
Liabilities:				
Creditors: amounts falling due within one year	16	20,393	12,309	
		<u>20,393</u>	<u>12,309</u>	
Net current assets			<u>53,142</u>	<u>24,656</u>
Net assets	18		<u><u>53,142</u></u>	<u><u>34,656</u></u>
 The funds of the Charity:				
Unrestricted funds	19		39,972	30,103
Restricted funds	20		<u>13,170</u>	<u>4,553</u>
Total Charity funds			<u><u>53,142</u></u>	<u><u>34,656</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 27 November 2020 and are signed on its behalf by:

Mrs F Pike
Trustee and Treasurer

Company Registration No. 2417029

The notes on pages 7 to 16 form part of these financial statements

1. Accounting policies

Charity information

Christians Aware is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the reference and administrative details on page 1 of these financial statements.

The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland FRS 102, Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Comparative amounts have been reclassified to ensure consistency with the current year's presentation.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Transfers from restricted funds to unrestricted funds are made when restricted assets are released and reallocated to unrestricted income funds following the discharge of the restriction.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

- Donations are accounted for when they are received or committed.
- Donated goods and donated services are recognised as income at the value of the gift to the charity.
- Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.
- Membership subscriptions are recognised equally over the period of subscription.
- Entitlement to income from trading activities usually occurs with the supply of goods to the buyer.
- Charitable activities include income associated with conferences, courses, summer schools, visits and pilgrimages. Income associated with visits and pilgrimages after the year end is deferred.
- Government grants which do not specify performance conditions are recognised in income when the proceeds are received or receivable.

1.5 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Raising funds – this includes the costs of fundraising activities and operating the membership scheme.
- Charitable activities – this includes expenditure associated with conferences, courses, visits and pilgrimages, books, grant funding and projects and includes both the direct costs and support costs relating to those activities. Expenditure relating to visits and pilgrimages after the year end has been treated in the accounts as prepaid expenditure. Grants payable are included in the statement of financial activities when a constructive obligation exists.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1 Accounting policies (continued)

1.6 Support costs

Support costs include those functions that assist the charity's programme of activities. Support costs include governance costs which comprise costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees.

All support costs are allocated to expenditure on raising funds and charitable activities on a basis consistent with use of the resources.

1.7 Leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the term of the relevant lease.

1.8 Fixed asset investments

Fixed asset investments comprise a one-year Fixed Term Bond.

Fixed asset investments are initially recognised at their transaction price and are subsequently measured at amortised cost.

1.9 Stock

Stock comprises books and other fundraising goods and is valued at the lower of cost and net realisable value.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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 acquisition or opening of the deposit or similar account.

1.12 Creditors

Creditors are recognised where the company has a present obligation resulting 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 are normally recognised at their settlement value after allowing for any trade discounts due.

1.13 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

No such tax charges have arisen in the charity.

1.14 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.15 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the officers are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The officers do not consider there to be any key sources of estimates or uncertainty that have a significant effect on the amounts recognised in the financial statements.

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies	24,746	22,320	47,066	29,329
Donated goods and services	2,486	-	2,486	3,483
Subscriptions	7,145	-	7,145	7,288
Tax recovered	6,651	3,190	9,841	7,700
	<u>41,028</u>	<u>25,510</u>	<u>66,538</u>	<u>47,800</u>

For the year ended 30 September 2019, income in the sum of £40,175 related to unrestricted funds and income in the sum of £7,625 related to restricted funds.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Conferences, courses and summer school	11,140	-	11,140	19,061
Visits and pilgrimages	3,360	-	3,360	26,846
	<u>14,500</u>	<u>-</u>	<u>14,500</u>	<u>45,907</u>

For the year ended 30 September 2019, all the income related to unrestricted funds.

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Books, cards and goods	7,390	471	7,861	8,102

For the year ended 30 September 2019, income in the sum of £7,372 related to unrestricted funds and income in the sum of £730 related to restricted funds.

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Interest repayment supplement	5	-	5	3
Bank interest	2	-	2	5
Bond interest	100	-	100	100
	<u>107</u>	<u>-</u>	<u>107</u>	<u>108</u>

For the year ended 30 September 2019, all the income related to unrestricted funds.

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Discretionary Business Grant	10,000	-	10,000	-

The above grant was awarded by Leicester City Council from the Local Authority Discretionary Fund to assist with the COVID 19 pandemic.

There was no other income for the year ended 30 September 2019.

7 Expenditure on raising funds

	Unrestricted funds direct costs	Unrestricted funds support costs note 9	Restricted funds direct costs	Restricted funds support costs	Total 2020	Total 2019
	£	£	£	£	£	£
Magazines	7,814	18,918	-	-	26,732	23,973
Books, cards and goods	7,887	2,476	859	-	11,222	9,034
Membership scheme	-	2,194	-	-	2,194	1,901
	<u>15,701</u>	<u>23,588</u>	<u>859</u>	<u>-</u>	<u>40,148</u>	<u>34,908</u>

For the year ended 30 September 2019, expenditure in the sum of £33,162 related to unrestricted funds and expenditure in the sum of £1,746 related to restricted funds.

For the year ended 30 September 2019, the costs of running the membership scheme in the sum of £1,901 have been reclassified and shown as a separate cost category to ensure consistency with the current year's presentation.

8 Expenditure on charitable activities

	Unrestricted funds direct costs	Restricted funds direct costs	Total direct costs	Total Support costs note 9	Total 2020	Total 2019
	£	£	£	£	£	£
Conferences, courses and summer school	10,040	-	10,040	10,428	20,468	29,952
Visits and pilgrimages	2,528	192	2,720	1,091	3,811	30,234
Projects	-	-	-	-	-	47
Grant funding	-	13,860	13,860	1,147	15,007	4,723
Book publications	-	1,086	1,086	-	1,086	570
	<u>12,568</u>	<u>15,138</u>	<u>27,706</u>	<u>12,666</u>	<u>40,372</u>	<u>65,526</u>

For the year ended 30 September 2019, expenditure in the sum of £60,186 related to unrestricted funds and expenditure in the sum of £5,340 related to restricted funds.

The charity undertakes its charitable activities partially through grant funding of activities and awarded grants to the following organisations:

	Total 2020
	£
Trinita Society - support and education of street children	6,020
Panchsheel Adiwasi Schools – general support for a rural school	6,020
IRCS India – to support a pre-school	<u>1,820</u>

9 Expenditure on support costs

	Basis of allocation	Charitable activities £	Raising funds £	Total 2020 £	Total 2019 £
Staff costs	Time spent	3,896	7,238	11,134	12,440
Trustee expenses	Time spent	1,789	2,370	4,159	4,847
Volunteer expenses	Time spent	-	986	986	1,485
Travel	Use of resources	405	405	810	1,430
Premises expenses		2,346	5,475	7,821	8,940
Office		1,565	3,650	5,215	3,040
Miscellaneous		186	435	621	679
Governance costs		837	1,023	1,860	1,800
Independent examiner's fees		945	1,155	2,100	2,040
Accountancy		697	851	1,548	1,500
Annual report					
		<u>12,666</u>	<u>23,588</u>	<u>36,254</u>	<u>38,201</u>
Fund allocation					
Unrestricted funds		11,399	23,588		
Restricted funds		1,267	-		

Support costs include governance costs totalling £5,508 (2019: £5,340).

10 Employees**Employment costs**

	Total 2020 £	Total 2019 £
Salaries and wages	10,995	12,327
Pension costs	139	113
Total	<u>11,134</u>	<u>12,440</u>

Number of employees

The average monthly number of employees during the year was as follows:

	2020	2019
Support services to charitable activities	1	1
Administration	1	1
Total	<u>2</u>	<u>2</u>

11 Fund transfers

The trustees made a transfer in the sum of £100 from the restricted Munguishi coffee fund in favour of the general fund in accordance with the terms of the original restriction.

12 Trustees

The trustees neither received nor waived any emoluments during the year (2019: Nil).

Expenses were reimbursed to the trustees as follows:

	2020 number	2019 number	2020 £	2019 £
Leadership re visits and pilgrimages	-	2	-	2,620
Travel	7	7	3,078	1,588
Subsistence	4	3	1,009	486
Other	1	1	55	55

13	Fixed asset investments		
	UK Fixed Term Bond:	2020	2019
	Cost	£	£
	Balance at 1 October 2019	10,000	10,000
	Additions	100	100
	Disposals	(10,100)	(100)
	Balance at 30 September 2020	-	10,000
14	Stock	2020	2019
		£	£
	Books	9,830	12,042
	Other fundraising goods	2,601	1,849
		12,431	13,891
15	Debtors – amounts falling due within one year	2020	2019
		£	£
	Prepayments	5,816	6,563
	Other debtors	2,982	4,509
		8,798	11,072
16	Creditors - amounts falling due within one year	2020	2019
		£	£
	Trade creditors	16	14
	Deferred income	15,757	5,886
	Accruals	4,550	6,350
	Taxation and social security	70	59
		20,393	12,309
17	Deferred income	2020	2019
	Deferred income comprises income associated with visits and pilgrimages after the year end and membership subscriptions.	£	£
	Balance at 1 October 2019	5,886	9,340
	Amount released from previous year	(4,986)	(9,340)
	Deferred in current year	14,857	5,886
	Balance at 30 September 2020	15,757	5,886

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2020 are represented by:			
Stock	10,853	1,578	12,431
Debtors	8,386	412	8,798
Cash	41,126	11,180	52,306
	<u>60,365</u>	<u>13,170</u>	<u>73,535</u>
Current liabilities	(20,393)	-	(20,393)
	<u>39,972</u>	<u>13,170</u>	<u>53,142</u>
Net assets at 30 September 2020	<u>39,972</u>	<u>13,170</u>	<u>53,142</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2019 are represented by:			
Fixed asset investment	10,000	-	10,000
Stock	11,846	2,045	13,891
Debtors	10,505	567	11,072
Cash	10,061	1,941	12,002
	<u>42,412</u>	<u>4,553</u>	<u>46,965</u>
Current liabilities	(12,309)	-	(12,309)
	<u>30,103</u>	<u>4,553</u>	<u>34,656</u>
Net assets at 30 September 2019	<u>30,103</u>	<u>4,553</u>	<u>34,656</u>

19 Unrestricted funds

	Balance 1 October 2019 £	Income £	Expenditure £	Transfers £	Balance 30 September 2020 £
Designated IT fund	2,000	-	-	-	2,000
Designated conference fund	-	-	-	3,000	3,000
Designated budget fund 20/21	-	-	-	3,000	3,000
Designated travel fund	-	-	-	832	832
General funds	28,103	73,025	63,256	(6,732)	31,140
	<u>30,103</u>	<u>73,025</u>	<u>63,256</u>	<u>100</u>	<u>39,972</u>
	<u>30,103</u>	<u>73,025</u>	<u>63,256</u>	<u>100</u>	<u>39,972</u>

	Balance 1 October 2018 £	Income £	Expenditure £	Transfers £	Balance 30 September 2019 £
Designated reserve fund	2,000	-	-	-	2,000
General funds	27,789	93,562	93,348	100	28,103
	<u>29,789</u>	<u>93,562</u>	<u>93,348</u>	<u>100</u>	<u>30,103</u>
	<u>29,789</u>	<u>93,562</u>	<u>93,348</u>	<u>100</u>	<u>30,103</u>

Name of fund**Purpose of fund**

Designated IT fund	this represents an amount set aside to meet any exceptional IT costs.
Designated conference fund	this represents an amount set aside to meet any exceptional conference costs in 2021
Designated budget fund 20/21	this represents an amount set aside to support next year's budget.
Designated travel fund	this represents an amount set aside to support future travel costs

20 Restricted funds

	Balance 1 October 2019 £	Income £	Expenditure £	Transfers £	Balance 30 September 2020 £
Book fund – capital and income	290	2,132	1,086	-	1,336
Book fund - stock	1,666	-	445	-	1,221
General projects	(118)	600	-	(600)	(118)
IRCS India	1,539	468	1,867	-	140
Lent 2020 Toliara, Madagascar	-	3,427	-	-	3,427
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(244)	438	414	(100)	(320)
Panchsheel	-	9,816	6,720	-	3,096
SAC/CCC	18	975	120	500	1,373
Travel fund	192	300	192	-	300
Trinita Society	28	7,825	6,420	100	1,533
Wi'am conflict resolution centre	206	-	-	-	206
	<u>4,553</u>	<u>25,981</u>	<u>17,264</u>	<u>(100)</u>	<u>13,170</u>
	<u><u>4,553</u></u>	<u><u>25,981</u></u>	<u><u>17,264</u></u>	<u><u>(100)</u></u>	<u><u>13,170</u></u>
	Balance 1 October 2018 £	Income £	Expenditure £	Transfers £	Balance 30 September 2019 £
Book fund – capital and income	180	680	570	-	290
Book fund - stock	1,274	1,527	1,135	-	1,666
General projects	-	2,813	2,931	-	(118)
IRCS India	645	995	101	-	1,539
MEEN	101	-	-	-	101
Mt. Kenya South mothers' mercy home	875	-	-	-	875
Munguishi coffee	(153)	620	611	(100)	(244)
SAC/CCC	18	-	-	-	18
SM Nyahwa Foundation	46	-	46	-	-
Travel fund	192	-	-	-	192
Trinita Society	-	1,720	1,692	-	28
Wi'am conflict resolution centre	206	-	-	-	206
	<u>3,384</u>	<u>8,355</u>	<u>7,086</u>	<u>(100)</u>	<u>4,553</u>
	<u><u>3,384</u></u>	<u><u>8,355</u></u>	<u><u>7,086</u></u>	<u><u>(100)</u></u>	<u><u>4,553</u></u>

20 Restricted funds continued

Name of fund	Purpose of fund
Book fund	to support the writing and publication of such books as will further the aims of Christians Aware as an educational charity.
General projects	the main project is to provide support for the rural Katete Girls Secondary School in Zambia.
IRCS India	to support a pre-school in Thayyur near Chennai (Madras) to help marginalised children aged 1-6 to grow and flourish socially, emotionally, physically and mentally via an IRCS project.
Lent 2020 Toliara, Madagascar	to support the education fund of the Anglian Diocese of Toliara including training church leaders, teaching resources and basic education.
MEEN	to help this UK Middle Eastern Network to meet and invite speakers on the Middle East.
Mt. Kenya South mothers' mercy home	to support the development work of the Anglican Diocese of Mt. Kenya South.
Munguishi coffee	to promote the work of the Lay Training Centre in the Diocese of Mt. Kilimanjaro in Tanzania by selling coffee from small co-operatives in Tanzania.
Panchsheel	to support the Panchsheel Adiwasi School in a poor tribal area of Maharashtra, India.
SAC/CCC	to support the work with street children of the South Asia Council for Community and Children in Crisis based in Bangalore, South India.
SM Nyahwa Foundation	to support charities in Southern Africa and foster links internationally.
Travel fund	to enable young people to travel, based on the philosophy of our book "Travel with Awareness".
Trinita Society	to provide support for child labourers in West Bengal and work towards a society free of child labour.
Wi'am conflict resolution centre	working with the larger Bethlehem community to build a democratic and just society.

21 Operating lease commitments

At 30 September 2020 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and buildings	Other	2020	2019
	£	£	£	£
Operating leases which expire:				
Within one year	1,250	-	1,250	5,000

Lease payments totalling £5,000 (2019 - £5,000) have been recognised as an expense during the year.

22 Retirement benefit schemes**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of the defined contribution schemes was £139 (2019 - £113). This expenditure has been allocated to support costs and unrestricted funds.

23 Related party transactions

In addition to the transactions with trustees detailed in note 12, the following transactions require disclosure:

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	1,200	1,200

Reimbursed expenses

The company secretary incurred expenditure which was subsequently reimbursed as follows.

	2020 £	2019 £
Travel and subsistence	810	1,227

At 30 September 2020 the amount included in creditors awaiting reimbursement was £nil (2019 - £895).

Donations received by the charity

The total amount of unconditional donations received from officers is as follows.

	2020 £	2019 £
Aggregate cash donations	8,425	8,402
	2020 £	2019 £
Aggregate donations in kind	1,400	500

Donations in kind in the sum of £1,400 (2019 - £500) relate to the value of printing services provided by Kevin Mayhew Limited. Mrs B Mayhew, a trustee of Christians Aware is also a director and secretary of Kevin Mayhew Limited.

24 Funds received as agent

The charity acted as an agent during the reporting period and a sum of £nil (2019 - £2,001) was both received and subsequently paid out to a specified third party in accordance with instructions received.

25 Controlling party

Christians Aware is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the Company. The trustees of the Company are elected members and act as directors of the Company who are deemed to be the controlling party of the Company.

26 Events after the reporting date

The COVID 19 pandemic resulted in visits, events and projects being cancelled or held online. Income after the reporting date is expected to reduce significantly. More detail is included in the trustees' report on how COVID 19 has impacted the charity and the measures the trustees have taken to try and mitigate its impact.