

**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

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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 £
<b>Income from:</b>					
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
<b>Total:</b>		<u>73,817</u>	<u>6,663</u>	<u>80,480</u>	<u>90,493</u>
<b>Expenditure on:</b>					
Raising funds	7	36,373	1,052	37,425	46,852
Charitable activities	8	43,899	20,791	64,690	37,163
<b>Total:</b>		<u>80,272</u>	<u>21,843</u>	<u>102,115</u>	<u>84,015</u>
<b>Net income (expenditure)</b>		(6,455)	(15,180)	(21,635)	6,478
Transfers between funds	11	<u>(41)</u>	<u>41</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(6,496)	(15,139)	(21,635)	6,478
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>35,980</u>	<u>23,640</u>	<u>59,620</u>	<u>53,142</u>
<b>Total funds carried forward</b>		<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**

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	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	13	1,498	2,626
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	16	9,316	18,410
		<u>36,487</u>	<u>56,994</u>
<b>Net current assets</b>			
		<u>36,487</u>	<u>56,994</u>
<b>Net assets</b>	18	<u>37,985</u>	<u>59,620</u>
 <b>The funds of the Charity:</b>			
Unrestricted funds	19	29,484	35,980
Restricted funds	20	8,501	23,640
<b>Total Charity funds</b>		<u>37,985</u>	<u>59,620</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.

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**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>
<b>Fund allocation</b>					
Unrestricted funds		19,671	23,990	43,661	39,857
Restricted funds		664	-	664	1,282
		<u>19,671</u>	<u>23,990</u>	<u>43,661</u>	<u>39,857</u>

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	-	-	-	-
			<u>-</u>	<u>-</u>

13	<b>Tangible assets</b>	<b>2022</b>	<b>2021</b>
		£	£
	IT Equipment:		
	<b>Cost</b>		
	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>
	<b>Depreciation and impairment</b>		
	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>
	<b>Carrying amount</b>		
	Balance at 30 September 2021	<u>2,626</u>	-
	Balance at 30 September 2022	<u>1,498</u>	<u>2,626</u>
14	<b>Stock</b>	<b>2022</b>	<b>2021</b>
		£	£
	Books	8,736	9,306
	Other fundraising goods	2,131	1,840
		<u>10,867</u>	<u>11,146</u>
15	<b>Debtors - amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Prepayments	3,943	4,964
	Other debtors	5,299	4,828
		<u>9,242</u>	<u>9,792</u>
16	<b>Creditors - amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	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	<b>Deferred income</b>	<b>2022</b>	<b>2021</b>
		£	£
	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**

	<b>Balance 1 October 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 30 September 2022 £</b>
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>

	<b>Balance 1 October 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 30 September 2021 £</b>
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**

<b>Name of fund</b>	<b>Purpose of fund</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>
	<b>2022</b> £	<b>2021</b> £
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.