

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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 20

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

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>
	23,573	8,630	32,203
	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>
	29,484	8,501	37,985
	<u> </u>	<u> </u>	<u> </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.