

**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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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.