

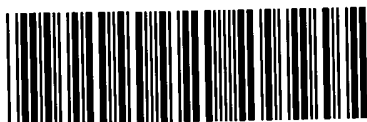
**CHRISTIAN SOLIDARITY WORLDWIDE**  
(the operating name of  
**CHRISTIAN SOLIDARITY INTERNATIONAL)**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2016**

**Company Number: 1536426 (England and Wales)**  
**Charity Number: 281836**

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**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of**  
**CHRISTIAN SOLIDARITY INTERNATIONAL)**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2016**

***Christian Solidarity Worldwide (CSW) is a Christian organisation working for religious freedom through advocacy and human rights, in the pursuit of justice.***

***Our core purpose is to be a voice for justice, pursuing religious freedom for all.***

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**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**COMPANY INFORMATION**

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**Directors**

C Arthern  
Dr. P Bibawy  
A A Coles  
F S M Evans  
S George  
M Gibbons  
M Gowen  
N J Grinyer  
P Gutteridge (resigned 14 February 2017)  
D Landrum  
H I Mackenzie  
Rev D Shearman  
S Snyder (Deputy Chair)  
D R Taylor (Chairman)

**Secretary**

Adesina Adesanya

The Key Management personnel are the Directors and the list of staff below:

M L S Thomas (Chief Executive)  
S Bower (Chief Operating Officer)  
A Adesanya (Finance Director)  
J Edwards (Advocacy Director)  
B Lowe (Head of Fundraising)  
Dr. K Gondwe (Africa/Middle East Advocacy Team Leader)

**Company Number**

1536426 (England and Wales)

**Charity Number**

281836

**Registered Office**

46-50 Coombe Road  
New Malden.  
Surrey. KT3 4QF

**Bankers**

National Westminster Bank plc  
10 South Street  
Romford Town Centre Branch, Romford  
Essex. RM1 1RD

**Registered Auditors**

Jacob Cavenagh & Skeet  
Chartered Accountants & Registered Auditors  
5 Robin Hood Lane  
Sutton  
Surrey SM1 2SW

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016**

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The directors, who are trustees under the Charities Act, submit their report and accounts for the year ended 31st December 2016.

**Structure, Governance and Management**

Governing Document

The Charity (registered with the Charity Commission) operates through a company limited by guarantee and subject to its Memorandum and Articles of Association. The sovereign decision making body is therefore the members of the Association in General Meeting.

Appointment of Trustee Directors

Trustee Directors are appointed by the Association for a term of three years based on personal interest and commitment to the persecuted church and the charity's need for particular skills & experience. The Board carries out a performance review of retiring trustee Directors who present themselves for re-election. All members of the Association are circulated with invitations to nominate trustees prior to the Annual General Meeting, advising them of the retiring trustees and requesting nominations for the meeting.

Trustee Induction and Training

New trustee Directors undergo orientation and training to facilitate the undertaking of their role and acquaint them with their legal obligations under charity regulations, Company Law, the content of the Memorandum and Articles of Association, the organisation's decision making processes, the business plan and recent financial performance of the company. They also meet key employees and other trustees.

Organisation Structure

The Board of Directors of the company are also the trustees of the charity. All of the directors who served during the year are shown on Page 1.

The Board convenes normally three times annually and administers the charity through an Executive Committee that meets quarterly. M L S Thomas (CEO), is appointed by the Board steers the strategic direction for the company while S Bower (COO) is responsible for its strategic day to day operations.

The Key Management Personnel of the charity as listed on page 1 are in charge of directing, controlling, running and operating the charity on a day to day basis. All trustee directors give of their time freely and no trustee director received any remuneration in the year. Details of trustee directors' expenses and related party transactions are disclosed in Note 9 to the financial statements.

The pay of senior staff is reviewed annually by benchmarking in line with other similar charities or salary surveys and normally increased in accordance with average earnings.

Related Parties

The charity relates to and interacts widely with other persecuted church and human rights organisations within and outside the United Kingdom. CSW also maintains close but non legally-binding relationships with other Christian Solidarity Worldwide partner organisations in countries around the world. This network of CSW partnerships has grown substantially and has continued to develop ever since CSW severed its connection with and became independent from the Swiss-based Christian Solidarity International organisation in 1997.

Risk Management

The Directors have a risk management strategy which includes:

- An annual review of the financial and non-financial risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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The Directors consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- IT Hardware/software failure; for which our risk management strategy is on and offsite systems back-up (daily) supported with a robust Disaster Recovery Plan (periodically reviewed).
- Broadband supply failure. Our risk management strategy is engagement of a complement supplier.

The Directors are of the opinion that the existing internal controls and the policies on Reserves and Investment are adequate. The Directors continue to review other operational and business risks in order to ensure that adequate systems are in place to mitigate risk and minimise any potential impact.

**Public Benefit**

The Directors have complied with their duty to have due regard to the guidance published by the Charity Commission including public benefit guidance.

Through its advocacy work CSW freely provides a voice for persons persecuted for their religious beliefs around the world (Christians and others) in the international arena. Its reports are widely disseminated at the UN, EU, OSCE and national parliaments, particularly in the UK and USA.

The public can freely access CSW's information via its website and literature, and also by listening to radio programmes and reading articles and interviews in the press and media.

CSW provides an outlet by which Christians and others can be involved in personal advocacy by campaigning, writing letters of protest, signing petitions etc. CSW also freely provides opportunities for people to send cards and letters of encouragement for those persecuted or imprisoned around the world, therefore bringing them hope.

**Objectives and Activities**

The objects of the Charity are as stated in the Memorandum and Articles of Association - the relief of hardship, distress and poverty of persons throughout the world who are being persecuted as a result of their religious beliefs and the promotion of the Christian religion.

This translates into the following objectives:

- To redress injustice and stand in solidarity with those persecuted or discriminated against for their faith and/or for the promotion of the Christian religion.
- To promote religious freedom for all;
- To address other related human rights violations; and
- To raise awareness among UK Christians of the need to be a voice for justice for those persecuted for their faith.

The strategies employed to achieve the charity's objectives are:

- Documentation of human rights violations when impacting religious freedom
- Engagement in advocacy on these issues
- Promoting and encouraging prayer
- Expressing solidarity with those persecuted
- Building advocacy capacity among local partners
- Raising awareness in the UK Church
- Action direct or indirect as appropriate such as visits, legal representations and aid.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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DIRECTORS' REPORT  
FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)

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**Significant Activities and Achievements**

CSW continued to advocate for some of the challenging situations, vis a vis religious freedom around the world.

***Africa and the Middle East (AME)***

Throughout 2016 AME continued to lobby effectively on a number of nations. Through collaborative lobbying in Parliament and Whitehall with key Iranian contacts and Article 18 AME was able to raise awareness of the continuing repression of FoRB in Iran, and also, secured interviews in mainstream media on the Iranian government's response to permitted churches, including the seizure of property. In stark contrast to previous years there were no reported mass arrests during Christmas 2016.

CSW also lobbied jointly in Brussels with Syrian Christians for Peace at the EEAS, Commission, EP and country delegations, successfully lobbied along with others for the release of a key NGO contact following his unjust arrest in Egypt, and lobbied on Sudan cases of FoRB abuse, with CSW becoming the go-to organization on these issues. CSW lobbied in Brussels on Nigeria at EEAS, EP and DROI and was involved in successfully demanding that the Commission of Inquiry on Eritrea (COIE) which found evidence of crimes against humanity and recommended further action, was able to report its findings to the Third Committee in New York. CSW continued to be the main voice on FoRB issues in the Central African Republic (CAR), giving oral updates on the situation there and in Tanzania at the UN in Geneva.

CSW funded and co-facilitated a well-attended and received side-event at UN in Geneva featuring testimony from the founder of Eritrea's first newspaper, the daughter of two prominent political prisoners, a former judge and a well-known gospel singer detained for two years in a shipping container. Working with CSW EU, AME drafted and edited an extensive briefing on Turkey. For the first time CSW was invited to take part in the pre-UPR sessions in Geneva and deliver a presentation on Syria.

In addition to our lobbying work AME sourced and made arrangements for CSW contacts to deliver keynote speeches at an FCO event and assisted USCIRF – on request - with fact checking and details on its final reports on Sudan and Eritrea chapters. Working with the CSW Nigeria CEO, we edited and co-drafted two newspaper statements that broke the story of Fulani herders attacks in southern Kaduna

***East Asia***

2016 was another very busy year across the East Asia region.

At the beginning of the year, the East Asia Team Leader travelled to Burma with Paul Scully MP, the first-ever half-Burmese British Member of Parliament, and met with civil society, religious and politicians leaders in Yangon, Mandalay, Lashio and Naypyidaw. A second visit to Burma, for fact-finding and research, was conducted in November.

CSW hosted Cardinal Charles Bo, Burma's first-ever Cardinal, on a visit to the UK organised together with three other agencies. His programme included a reception hosted by the Speaker of the House of Commons, and meetings with the Minister of State at the Foreign and Commonwealth Office, the Archbishop of Canterbury, Archbishop of Westminster, and Parliamentarians.

CSW also organised a delegation from Burma to the UN Human Rights Council in Geneva, where we held a side-event with Cardinal Bo, a Buddhist monk and a Muslim, along with the UN Special Rapporteur on Human Rights in North Korea.

Fact-finding visits to Indonesia and Malaysia were conducted, as well as advocacy visits to Washington, DC, Brussels and Seoul. A research visit to South Korea took place in November.

In September 2016, we published *Total Denial*, a report on FoRB violations in North Korea.

The East Asia Team Leader addressed several international conferences, including the International Catholic

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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Legislators Network in Rome and spoke at a summer school in Dubrovnik focusing on crimes against humanity and mass atrocities, organised by the Sir Geoffrey Nice Foundation.

In August 2016, CSW partnered with other NGOs to organise a multi-faith conference on FoRB in Southeast Asia. Human rights defenders and religious communities from ASEAN in East Timor. Delegates included the former President of East Timor, Nobel Peace Prize Laureate Jose Ramos-Horta as the keynote speaker.

CSW met with the wife of Vietnamese Christian lawyer and activist Nguyen Van Dai arrested in December 2015 and launched a support and advocacy campaign. 73 parliamentarians from 14 countries on four continents signed the letters.

CSW continued to advocate for the release of human rights lawyers detained in China at the UN, EU, UK and elsewhere, whilst raising awareness of the deteriorating human rights situation through press and social media. We also asked supporters to take action by writing to their local Chinese embassy about FoRB defenders such as Zhang Kai and Li Heping. Zhang Kai was released on bail in March; Li Heping is still in detention.

***South Asia***

In 2016 the South Asia team created new grass-root contacts in the Indian states of Madhya Pradesh and Chhattisgarh and raised awareness of the Kandhamal victims via CSW's social media platform. It was the 8<sup>th</sup> year anniversary of since the communal and targeted violence. This year we also provided important advocacy awareness training to approximately 150 church leaders.

During this year we also developed new grass-root partners in Nepal and our report on the Charikot case gained media and political interest in the UK and the EU. In addition we hosted an advocacy visit of Pastor Tanka Subedi in the UK and published two reports on Nepal as well as setting up plans for a strategic training on human rights defenders in 2017.

CSW hosted a Pakistani Hindu human rights activist (Krishan Sharma) and collaborated with the Al Khoei Foundation (Shia) and the UK Ahmadiyya Muslim Community for a side event at the UN HRC's 31<sup>st</sup> session, with Heiner Bielefeldt (former Special Rapporteur on FoRB) as the key speaker. Our team facilitated FoRB training for over 150 senior teachers in Pakistan in collaboration with the Pakistan Commission for Justice and Peace as well as multi-faith training of about 35 young activists in Lahore. We were also pleased to produced a mini-brief for the European External Action.

***Public Affairs***

**Press**

2016 saw the successful launch of the *FoRB in Full* blog, which now has upwards of 5,000 views and has been cited in the Foreign and Commonwealth Office 2016 Freedom of Religion or Belief toolkit. The press office completed a stakeholder analysis showing an increase in open rates on press releases. CSW press continues to secure coverage in a wide variety of national and international media and news agencies including the Guardian, Telegraph, BBC and Reuters.

***United Nations***

CSW engaged with the UN Human Rights Council in Geneva delivering 11 joint oral statements highlighting FoRB in countries such as Bangladesh, Nepal, Sudan, DPRK and Eritrea. Our work in more than 40 meetings with permanent missions in Geneva has contributed to FoRB being raised in human rights reviews in some countries.

In partnership with other organisations CSW organized 3 well-attended UN side-events on minority issues in Pakistan, Burma and Eritrea involving the UN Special Rapporteur on FoRB, professor Heiner Bielefeldt who spoke at the Pakistan event.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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In October CSW spoke at the Syria UPR Presessional Meeting in Geneva. Only 5 NGOs were selected to speak at this high-level meeting attended by at least 35 permanent missions. At the official UPR review of Syria, several permanent missions mentioned recommendations raised by CSW.

Throughout the year CSW submitted written contributions UPRs on India and Indonesia, treaty body reviews and UN Special Procedures. At the Global Summit on Religion Peace and Security in Geneva UNSR Heiner Bielefeldt cited CSW's collaboration with International Humanist and Ethical Union as a best practice to follow for others.

***Europe***

CSW's Brussels office continued to engage in European FoRB advocacy meetings and briefing MEPs and European Parliament staff, EEAS officials, permanent representative and embassy staff, as well as other CSW stakeholders. In March, we attended a forum of EU delegates working in CSW nations and engaged in FoRB training and capacity building on human rights defenders in the EU and UN.

CSW's Brussels carried out an exploratory visit to Central Asia, and subsequently finalised its first substantial report on FoRB in the region, focusing on Turkmenistan. This report has been sent to advocacy targets to raise the situation of religious communities in the region with significant interest from key stakeholders across EU institutions.

In April, the Europe Advocacy Manager chaired a panel discussion on Cuba in the European parliament in the context of the One World Film Festival, to coincide with the screening of a film on human rights in Cuba.

The EU appointed its first ever EU Special Envoy on Freedom of Religion or Belief in April and CSW was privileged to be one of the first NGOs to meet Dr. Figel along with Cardinal Bo from Burma and enjoyed on-going country based discussions with Dr. Figel's office. We continue to deepen our work in Europe contributing to the European Parliament's Intergroup's *FoRB in World in 2015* report and represented CSW in a promotional video for the report launch in June. As a board member of the European Platform on Religious Intolerance and Discrimination (EPRID), we were involved in inviting Heiner Bielefeldt to meet officials at the European External Action Service (EEAS), for dialogue on key challenges he had faced during his mandate as the UN Special Rapporteur on FoRB.

CSW's Brussels has ongoing involvement in the Organisation for Security and Co-operation in Europe (OSCE)'s work on FoRB and security in the OSCE region.

In November 2016, the Europe Advocacy Manager was also invited to speak to a wide range of academics, government personnel and human rights defenders at the first ever UN Global Summit on Religion, Peace and Security.

In December CSW chaired an important discussion on torture at the annual EU-NGO human rights forum.

***USA and Latin America***

The Senior Latin America Advocacy Officer produced a full Cuba report in January 2016, which was quoted in various press, almost every month throughout 2016. CSW's Latin America officer also had two opportunities to attend meetings with the EU-Cuba network, in Brussels and Stockholm. Both of these meetings have enhanced advocacy in this team, including by building relationships with Catholics in Cuba.

One highlight was the meeting with the British Ambassador to Cuba in November 2016 in the FCO who the CSW Latin America Advocacy Officer remains in consistent contact with.

In May 2016, CSW took a Mexican delegation, including two victims of Freedom of Religion or Belief violations, and two key contacts, from Impulso 18 and Voice of the Martyrs to Washington DC. The delegation met with



**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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congressmen and staff in the House and Senate who heard personal testimonies of FoRB abuse and received copies of our Mexico reports. We also met with the State Department's Office of International Religious Freedom (OIRF).

In September, CSW's Latin America Advocacy Officer visited Colombia with German Vargas from Peace and Hope, Peru to help facilitate the writing of a best practice manual for those living in situations of extreme violence. We also took this opportunity to meet with staff in the US embassy in Bogota, attend CEDECOL (the peace commission) meetings.

Briefings on other Latin American countries such as Chile were also produced and circulated to stakeholders in Brussels, London and Washington DC.

***Early Warning Systems***

CSW continued to develop the Religious Liberty Partnership Early Warning Indicators project, which aims to draw attention to countries where religious tension may be escalating and where conflict or violence is likely.

**Communications and Fundraising Activities & Achievements**

All aspects of our digital and social media performed well with an average 16,000 unique monthly visitors to the CSW website, and an increase of 10% in both Facebook fans and Twitter followers. This was helped by launch in October of Pursue Justice Generation, CSW's new young adults' programme.

2016 saw a greater focus on CSW's campaigning activity with a number of campaign focuses over the year e.g. Real Change for Refugees. These led to a very encouraging number of campaign actions, both online and offline, by our supporters. In 2017 we will be running a truly global campaign that's led by activists in-country and in the diaspora, as well as in the UK and other traditional 'supporter' countries.

Despite challenges that were felt across the sector as the public responded to the urgent needs of the refugee crisis, CSW's fundraising finished the year strongly with an annual income of £2.164million against a budget of £1.912million. The total number of people making donations dropped by 8.5% against 2015. Income received from legacies in 2016 was significantly higher than that received in 2015, and the upward trend in legacy income continues. We continue to invest in building a strong legacy pipeline.

Speaking engagements in churches remain at the core of our church engagement strategy. In 2016 we carried out 110 such events which was down from 160 in 2015. CSW Ambassadors play a key role in finding and carrying out speaking engagements and we continue to look to grow the number of Ambassadors and invest in them.

**Investment Performance**

The Directors invest funds held in reserves in accordance with the Reserves Policy (see below) in appropriate interest bearing deposits at a target rate exceeding inflation (as measured by the retail prices index).

The invested funds held on deposit achieved an average rate of 1.25%, against the average retail prices index of 2.5% for the year 2016. (The Bank of England reduced the base lending rate to 0.25%). All the investment income in the year was within the United Kingdom.

**Financial Review**

**Financial Performance**

2016 recorded the highest income ever of £2.204million.  
Unrestricted donations to Total Income ratio was 88% (2015: 85%).

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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Total Expenditure was £2.061million (inclusive of £0.681million of restricted expenditure).  
The year ended with a Net Income of £157,015 (2015: Net Expenditure £74,859).  
There was capital expenditure investment of £60K (2015: £28K), mainly in Information Technology (laptops and monitors) for the new office move scheduled for March 2017.

**Financial Position**

The charity's financial health (in terms of net assets & liquidity) continued to be stronger throughout the year. All creditors were regularly settled within the agreed payment terms.

**Reserves Policy**

The Directors have adopted the policy of maintaining sufficient reserves the company ought to have in order to discharge its legal and statutory obligations in the event of winding up. The Directors have identified the appropriate level of reserves as equivalent to 15% of annual income. The actual net reserves at the end of the year rose to £852,012 (2015: £694,997). This includes unrestricted funds (revaluation reserve) of £117,931 (2015: £118,818) that are not available for general purposes at the year end. The Reserves Policy is kept under active review in light of wider developments.

The level of current assets at the year-end after making an allowance for restricted funds was £331,755 (2015: £360,346) which is slightly higher than the £330,623 (2015: £280,992) required by the reserves policy. The Directors are satisfied with this situation in line with the company's charitable objectives of advocacy and awareness.

**Deficit Funds**

All funds positions are shown in Note 16 to this report.

Directors regularly review and approve transfers from general to restricted funds in deficit where the Directors are not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas. A total of £481K was transferred into twenty three such funds.

**Charity's Key Objectives and its Expenditure**

The company's expenditures are grouped in alignment with the above objectives of the charity as Research & Advocacy, Raising Awareness and Provision of Aid. In the year, the grouped expenditures were £922,007 (45%), £771,819 (37%) and £81,337 (4%) respectively of the Total Expenditure.

**Investment Policy**

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

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

**Plans for future periods**

**Aims and Objectives**

2017 Corporate objectives are:

**Advocacy:**

- Completion of North Korea report (for publication in early 2018).
- Completion and publication of a new report on FoRB in Burma.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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- Increased stakeholder engagement, refreshing regular press slots and sourcing new ones.
- Development of press FoRB toolkit.
- ECOSOC consultative status
- New and strengthened contacts with selected Permanent Missions in Geneva.
- UN Advocacy strengthened in selected focus countries such as China.
- The South Asia team will organise and participate in a panel event in at the European Parliament on the 29<sup>th</sup> March.
- Defending the Defenders, FCO funded two year project (2017/18), which will involve regional consultation in July 2017 and launch of an online campaign in September 2017
- Develop new partnership across Asia (e.g. Forum Asia, International Commission of Jurists).
- Nigeria side events and lobbying in Brussels and Geneva.
- Travel to Kurdistan to visit liberated areas and engage with local church leaders.
- Egypt peace and reconciliation event featuring CSW Nigeria CEO
- Finalise relocation to Brazil of the two Sudanese pastors and their families.
- In March 2017, CSW will host a conference in the European Parliament on Freedom of Religion or Belief in South Asia.
- In June 2017, we will host another event to raise awareness of the situation in Nigeria. This will be co-hosted with Lars Adaktusson MEP.
- The European Development Days will take place in Brussels in June.
- CSW's Brussels office will also remain involved in OSCE advocacy.
- In the autumn of 2017, CSW is currently discussing an autumn photo exhibition on FoRB in Sri Lanka.
- CUBA: carry out a fact finding trip to Cuba, to further widen contacts, across denominations and religious communities.
- MEXICO: conduct a fact finding trip where we also deliver training on EU and UN mechanisms as well as FoRB. This will also be a good opportunity for additional meetings with various embassies.
- COLOMBIA: continue to monitor the peace process and to feed into the truth and reconciliation process.
- CHILE: visit in order to build and strengthen relationships.

**Funds & Awareness Raising:**

Over the next two to three years the team will endeavour to grow income to a sustained baseline of £2m. This growth is expected to come from a mix of trust fund income, institutional grants, regular giving, and high value donors.

The percentage of income generated online is also forecasted to rise and we will continue to increase CSW's digital footprint using new technologies, media and creativity.

CSW's model for campaigning will shift in 2017 to focus on one truly global campaign. It is expected this will be done in a strategic partnership with at least one other NGO. Throughout the year there will continue to be a number of short and medium term campaigns.

CSW's church engagement programme will focus on strategic relationships, deepening relationship with churches already warm to us and investment in our successful 'CSW Ambassadors' programme.

***Fundraising:***

- Increase trust income.
- Increase the number of gifts over £10,000
- Increase regular giving.

***Campaigning***

- Create one truly global issue-based campaign.
- Increase the number of mailable UK contacts by 7,500

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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- Develop engagement strategies that build a movement of campaigners.

***Church engagement***

- Increase the number of CSW Ambassadors and ensure that existing Ambassadors have access to training and resources.
- Increase the number of speaking engagements and the percentage sourced and undertaken by volunteers.
- Adopt a more strategic approach to church engagement, including relationship-building with key church and denominational leaders.

***Communications***

- Increase in digital reach and engagement.
- Using all communications channels to deliver 20% of the new names target.
- Seek to build partnerships, enabling us to reach new audiences.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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**Directors' Responsibilities in relation to the financial statements**

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

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

**Disclosure of information to auditors**

In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

DIRECTORS' REPORT  
FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)

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**Small company**

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

**Approval**

This report was approved by the Board of Directors and signed on its behalf by the Chairman.

12 April 2017

  
DAVID R TAYLOR  
Chairman

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**REPORT OF THE INDEPENDENT AUDITOR**  
**TO THE TRUSTEES OF CHRISTIAN SOLIDARITY WORLDWIDE**

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We have audited the financial statements of Christian Solidarity Worldwide for the year ended 31 December 2016 which comprise the balance sheet, the statement of financial activities, the statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

**Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing our audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' report is consistent with the financial statements

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

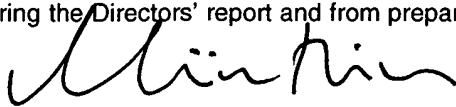
We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

24 April

2017

  
**Miriam Hickson FCA CTA (Senior Statutory Auditor)**  
For and on behalf of Jacob Cavenagh & Skeet  
Statutory Auditor, Registered Auditors  
& Chartered Accountants

**CHRISTIAN SOLIDARITY WORLDWIDE**  
(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNTS)  
FOR THE YEAR ENDED 31ST DECEMBER 2016

		<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2016 £</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2015 £</i>
<b>Income from:</b>	<i>Note</i>						
Donations and legacies	2	1,931,879	94,369	2,026,248	1,598,109	241,945	1,840,054
<b>Charitable activities:</b>							
Grants		-	175,554	175,554	-	31,058	31,058
<b>Investments:</b>							
Interest receivable from UK bank accounts		<u>2,356</u>	<u>-</u>	<u>2,356</u>	<u>2,167</u>	<u>-</u>	<u>2,167</u>
<b>Total income</b>		<u>1,934,235</u>	<u>269,923</u>	<u>2,204,158</u>	<u>1,600,276</u>	<u>273,003</u>	<u>1,873,279</u>
<b>Expenditure on:</b>							
<b>Raising funds</b>	3	285,853	-	285,853	201,440	-	201,440
<b>Charitable activities:</b>							
Provision of Aid	4	-	81,337	81,337	-	142,722	142,722
Raising Awareness	5	771,819	-	771,819	764,487	-	764,487
Research and Advocacy	6	<u>321,984</u>	<u>600,023</u>	<u>922,007</u>	<u>405,814</u>	<u>450,117</u>	<u>855,931</u>
<b>Total expenditure</b>		<u>1,379,656</u>	<u>681,360</u>	<u>2,061,016</u>	<u>1,371,741</u>	<u>592,839</u>	<u>1,964,580</u>
Net gains/(losses) on investments	11	<u>13,873</u>	<u>-</u>	<u>13,873</u>	<u>16,442</u>	<u>-</u>	<u>16,442</u>
<b>Net income/(expenditure)</b>		568,452	(411,437)	157,015	244,977	(319,836)	(74,859)
Transfers between funds	15,16	<u>( 481,000)</u>	<u>481,000</u>	<u>-</u>	<u>( 205,000)</u>	<u>205,000</u>	<u>-</u>
<b>Net movement in funds</b>		87,452	69,563	157,015	39,977	(114,836)	(74,859)
<b>Reconciliation of funds</b>							
Funds brought forward at 1st January 2016		<u>824,679</u>	<u>(129,682)</u>	<u>694,997</u>	<u>784,702</u>	<u>( 14,846)</u>	<u>769,856</u>
<b>Funds carried forward at 31st December 2016</b>		<u>912,131</u>	<u>( 60,119)</u>	<u>852,012</u>	<u>824,679</u>	<u>(129,682)</u>	<u>694,997</u>

There were no recognised gains or losses other than those shown above.  
There were no acquisitions or discontinued operations in the current or preceding year.



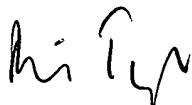
**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

BALANCE SHEET  
AS AT 31ST DECEMBER 2016

Company Number 1536426


		<b>2016</b>		<b>2015</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible	10	65,182		34,212	
Investments	11	<u>237,931</u>		<u>250,698</u>	
			303,113		284,910
<b>Current Assets</b>					
Debtors	12	298,914		154,994	
Short term deposit		71,813		107,412	
Cash at bank and in hand		<u>239,756</u>		<u>242,981</u>	
		610,483		505,387	
<b>Creditors: Amounts falling due within one year</b>	13	<u>61,584</u>		<u>95,300</u>	
<b>Net current assets</b>			<u>548,899</u>		<u>410,087</u>
<b>Net assets</b>	14		<u>852,012</u>		<u>694,997</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>	15				
Revaluation reserve		117,931		118,818	
General		<u>794,200</u>		<u>705,861</u>	
			912,131		824,679
<b>Restricted funds:</b>	16				
Research and Advocacy Funds		217,145		49,741	
Research and Advocacy Funds		<u>(277,264)</u>		<u>(179,423)</u>	
			<u>( 60,119)</u>		<u>(129,682)</u>
<b>Total Funds</b>			<u>852,012</u>		<u>694,997</u>

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



DAVID R TAYLOR  
**CHAIRMAN**

12 April 2017



SARAH SNYDER  
**DIRECTOR**

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016**

	<i>Note</i>	<b>2016</b> <b>£</b>	<b>2015</b> <b>£</b>
<b>Cash provided by operating activities</b>	(i)	(9,236)	(47,143)
<b>Cash flows from investing activities</b>			
Interest income		2,356	2,167
Proceeds on sale of fixed asset investments (shares)		26,640	-
Proceeds on sale of tangible fixed assets		375	-
Purchase of tangible fixed assets		<u>(58,959)</u>	<u>(27,725)</u>
<b>Cash (used in) investing activities</b>		<b>( 29,588)</b>	<b>( 25,558)</b>
 <b>(Decrease) in cash and cash equivalents in the year</b>		 <b>( 38,824)</b>	 <b>( 72,909)</b>
Cash and cash equivalents at 1 <sup>st</sup> January 2016		<u>350,393</u>	<u>423,302</u>
<b>Cash and cash equivalents at 31<sup>st</sup> December 2016</b>		<b><u>311,569</u></b>	<b><u>350,393</u></b>

**(i) Reconciliation of net movement in funds to cash provided by operating activities**

	<b>2016</b> <b>£</b>	<b>2015</b> <b>£</b>
<b>Net movement in funds</b>	157,015	(74,859)
Add back depreciation charge	27,614	22,700
Add back loss on disposal of investment assets	3,920	-
(Gain)/loss on revaluation of investment assets	( 17,793)	( 16,442)
Deduct interest income shown in investing activities	( 2,356)	( 2,167)
(Increase) in debtors	(143,920)	( 6,168)
(Decrease)/increase in creditors	<u>( 33,716)</u>	<u>29,585</u>
<b>Net cash provided by operating activities</b>	<b><u>( 9,236)</u></b>	<b><u>(47,143)</u></b>

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016**

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**1 ACCOUNTING POLICIES**

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

**1.1 Basis of preparation**

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

Christian Solidarity Worldwide is a company limited by guarantee (No 1536426), a charity registered in England & Wales (No 281836) and meets the definition of a public benefit entity under FRS 102. Its registered office is at 46-50 Coombe Road, New Malden, Surrey. KT3 4QF.

The Directors have assessed the financial position of the company over a period of twelve months from the date the financial statements are approved and consider there are no material uncertainties about the company's ability to continue as a going concern.

**1.2 Accrued staff holiday pay**

The year's liability recognised for accrued staff holiday pay was £18,268.

**1.3 Tangible fixed assets and depreciation**

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

Office Furniture/Equipment/Computers	33.3%
Motor Vehicles	25%
Computer Software	33.3%

**1.4 Investments**

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

**1.5 Debtors**

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

**1.6 Cash at bank and in hand**

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

**1.7 Creditors and provisions**

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

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

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**1 ACCOUNTING POLICIES (continued)**

**1.8 Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**1.9 Leasing and hire purchase commitments**

Assets acquired under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful economic lives. The interest element of instalments is charged to the Statement of Financial Activities over the period of the contract.

**1.10 Income**

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

**1.11 Expenditure and the basis of allocation of costs**

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

**1.12 Value Added Tax**

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

**1.13 Fundraising costs**

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

**1.14 Provision of aid**

Grants payable are recognised in the year as they fall due to the recipient. In cases where the payment of the grant is conditional, such grants are included as expenditure when the conditions attaching are fulfilled. These grants are stated in the Notes to the Accounts as commitments at the year end. There were no such outstanding conditional payments at 31st December 2016.

**1.15 Grants Receivable Contracts**

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

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

Outgoings are reflected as 'Expenditure on Grants received' (Note 4). Any balance of restricted unspent grant (for spending in future years) reflects as restricted reserves (Note 16).

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

**1 ACCOUNTING POLICIES (continued)**

**1.16 Costs of Governance of the charity**

Governance Costs include all direct expenditure of governance (Board Members' expenses, Audit Fees and Financial Charges) and a fair apportionment of Salaries, Office & Travel costs. These have been allocated between fundraising costs and charitable activities according to staff time.

**1.17 Fund accounting**

Funds held by the charity are:

*Unrestricted general funds* – These are funds which can be used in accordance with the charity's objects at the discretion of the trustees.

*Designated funds* – These funds are set aside by the trustees for specific projects.

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

**1.18 Foreign currency translation**

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

**1.19 Pensions**

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

**1.20 Operating leases**

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

**2 INCOME**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2016 Total</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2015 Total</i>
	£	£	£	£	£	£
<b>Donations and legacies</b>						
Donations from Individuals	1,308,204	55,119	1,363,323	1,260,799	79,745	1,340,544
Donations from Trusts and Foundations	62,024	39,250	101,274	59,108	162,200	221,308
Donations from Churches	151,074	-	151,074	168,722	-	168,722
Legacies	<u>410,577</u>	<u>-</u>	<u>410,577</u>	<u>109,480</u>	<u>-</u>	<u>109,480</u>
	<u>1,931,879</u>	<u>94,369</u>	<u>2,026,248</u>	<u>1,598,109</u>	<u>241,945</u>	<u>1,840,054</u>
<b>Charitable activities</b>						
Government grants	-	20,249	20,249	-	31,058	31,058
Other grants	<u>-</u>	<u>155,305</u>	<u>155,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>175,554</u>	<u>175,554</u>	<u>-</u>	<u>31,058</u>	<u>31,058</u>
<b>Investments</b>						
Interest from UK banks	<u>2,356</u>	<u>-</u>	<u>2,356</u>	<u>2,167</u>	<u>-</u>	<u>2,167</u>

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

The 2016 grants income relate to the conditions-fulfilled work on two grants for advocacy and capacity building in Asia.

**3 FUNDRAISING AND ADVERTISING**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2016 Total</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2015 Total</i>
	£	£	£	£	£	£
Fundraising and Sponsorship	6,439	-	6,439	3,160	-	3,160
Staff Costs (see Note 8)	134,313	-	134,313	64,088	-	64,088
Travel Costs	165	-	165	25	-	25
Support Costs (apportioned)	124,530	-	124,530	116,893	-	116,893
Appeal Costs (direct mail, trust applications, dinners)	20,406	-	20,406	16,735	-	16,735
Advertising and Merchandise	-	-	-	539	-	539
	<u>285,853</u>	<u>-</u>	<u>285,853</u>	<u>201,440</u>	<u>-</u>	<u>201,440</u>

**4 PROVISION OF AID**

	<i>2016</i>	<i>2015</i>
	£	£
Expenditure on Grants Received	64,822	48,193
Third Party Aids	11,265	59,904
Projects	500	16,737
Special (JR) Fund for The Persecuted Internally/externally displaced Christians:	-	6,718
Colombia	3,350	10,170
Laos	-	500
Pakistan	900	-
India	500	500
	<u>81,337</u>	<u>142,722</u>

The aid to Colombia represents the facilitation of a full time Project Coordinator based with partners - CRVP, overseeing the project on the documentation of human rights violations against the church and the costs of training and support to local partners.

**5 RAISING AWARENESS**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2016 Total</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2015 Total</i>
	£	£	£	£	£	£
Staff Costs (see Note 8)	321,093	-	321,093	319,784	-	319,784
Office Costs	25,255	-	25,255	24,180	-	24,180
Travel Costs	3,481	-	3,481	1,430	-	1,430
Support & Governance Costs (apportioned per Note 7)	329,585	-	329,585	317,406	-	317,406
Response Magazine/Website/Leaflets	50,656	-	50,656	62,189	-	62,189
Campaigns, Advertising and Video/Audio	11,305	-	11,305	7,998	-	7,998
Speaking at Churches, Conferences, Events	30,444	-	30,444	31,500	-	31,500
	<u>771,819</u>	<u>-</u>	<u>771,819</u>	<u>764,487</u>	<u>-</u>	<u>764,487</u>

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

6	RESEARCH AND ADVOCACY	Unrestricted Funds £	Restricted Funds £	2016 Total £	Unrestricted Funds £	Restricted Funds £	2015 Total £
	Staff Costs (see Note 8)	72,168	-	72,168	163,038	-	163,038
	Office Costs	9,233	-	9,233	10,555	-	10,555
	Public Affairs Advocacy Campaigns	19,396	-	19,396	17,070	-	17,070
	Travel Costs	6,971	-	6,971	2,786	-	2,786
	Support Costs (apportioned)	214,216	-	214,216	212,365	-	212,365
	Advocacy, Fact-Finding and Research	-	600,023	600,023	-	448,627	448,627
	Freedom Gifts	-	-	-	-	1,490	1,490
		<u>321,984</u>	<u>600,023</u>	<u>922,007</u>	<u>405,814</u>	<u>450,117</u>	<u>855,931</u>

**7 SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Fundraising and Advertising, Raising Awareness and Advocacy and Fact-Finding costs as follows:

	Support Costs £	Governance Costs £	2016 Total £	Support Costs £	Governance Costs £	2015 Total £
Finance/IT Department Costs	363,662	-	363,662	367,738	-	367,738
Depreciation of Assets	27,614	-	27,614	22,700	-	22,700
Executive Department Costs	233,607	25,959	259,566	212,686	23,631	236,317
Board Members'/Meeting Expenses	-	3,048	3,048	-	4,450	4,450
Audit Fees	-	5,650	5,650	-	6,220	6,220
Financial Charges	-	9,357	9,357	-	8,398	8,398
Conferences and International Partners' Meetings	-	6,604	6,604	-	2,896	2,896
Loss/(gain) on Currency Revaluation	-	(7,170)	(7,170)	-	(2,055)	(2,055)
	<u>624,883</u>	<u>43,448</u>	<u>668,331</u>	<u>603,124</u>	<u>43,540</u>	<u>646,664</u>

*Allocated on the basis of staff time (estimated) spent on:*

Fundraising and Advertising	124,530	116,893
Raising Awareness	329,585	317,406
Research and Advocacy	214,216	212,365
	<u>668,331</u>	<u>646,664</u>

**8 STAFF COSTS**

	2016 £	2015 £
Salaries	1,153,653	1,055,373
Social security	92,503	86,235
Pension	114,787	89,462
	<u>1,360,943</u>	<u>1,231,070</u>

**CHRISTIAN SOLIDARITY WORLDWIDE**  
**(the operating name of CHRISTIAN SOLIDARITY INTERNATIONAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

The average number of employees during the year was:	<b>2016</b> <b>No</b>	<b>2015</b> <b>No</b>
Executive	3	3
Human Resources	1	1
Advocacy	17	15
Communications	15	13
Finance	<u>3</u>	<u>4</u>
	<u>39</u>	<u>36</u>

The number of staff working full-time at the end of the year was 33 (33 in 2015).

<b>Number of employees paid:</b>	<b>2016</b> <b>No</b>	<b>2015</b> <b>No</b>
Between £60,000 and £70,000	-	1
Between £70,000 and £80,000	1	-

**Pensions Costs**

Eligible staff members belong to individual pension schemes to which all contributions due from the charity in the current and preceeding years were duly settled.

**Volunteers**

Four unremunerated volunteers rendered about 237 work days in three departments of the company in the year.

**Key Management Personnel**

The total employee benefits of the Key Management Personnel of the charity as listed on page 1 were £335,309 (2015: £328,924).

**9 RELATED PARTY TRANSACTIONS**

The Key Management Personnel of the charity are considered to be related parties and their total employee benefits are set out in note 8 above.

The Directors are not remunerated. A total of £1,465 (2015: £3,164) was reimbursed to 3 (2015: 3) Directors for travel and expenses incurred for overseas mission trips, payment of aid, conference and exhibition costs, travel to Board meetings and speaking engagements, and supporting CSW International partners.

In the year, not less than £4,000 which would otherwise have been reimbursed to fourteen Directors (for travelling to speaking engagements and seven trustee meetings) was waived by those Directors.

During the year, total unrestricted income of £10,890 (2015: £32,274) was donated by Directors.

The premium paid for the Directors and individual liability insurance in the year was £2,277 (2015: £2,485).



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

<b>10 TANGIBLE FIXED ASSETS</b>	<b>Furniture &amp; Fittings £</b>	<b>Computer Software £</b>	<b>Office Equip/ Computers £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
At 1st January 2016	1,928	8,171	81,979	-	92,078
Additions	-	2,808	56,151	-	58,959
Disposals	<u>(706)</u>	<u>(3,318)</u>	<u>(23,324)</u>	-	<u>(27,348)</u>
At 31 <sup>st</sup> December 2016	<u>1,222</u>	<u>7,661</u>	<u>114,806</u>	-	<u>123,689</u>
<b>Depreciation</b>					
At 1st January 2016	1,132	5,822	50,912	-	57,866
Charge for year	373	1,821	25,420	-	27,614
Disposals	<u>(706)</u>	<u>(3,318)</u>	<u>(22,949)</u>	-	<u>(26,973)</u>
At 31 <sup>st</sup> December 2016	<u>799</u>	<u>4,325</u>	<u>53,383</u>	-	<u>58,507</u>
<b>Net book value</b>					
At 31st December 2016	<u>423</u>	<u>3,336</u>	<u>61,423</u>	-	<u>65,182</u>
At 31st December 2015	<u>796</u>	<u>2,349</u>	<u>31,067</u>	-	<u>34,212</u>

**11 INVESTMENTS (all held in UK)**

	<b>Listed Investments £</b>	<b>Investment Property £</b>	<b>Total 2016 £</b>	<b>2015 £</b>
Market value at 1st January 2016	30,560	220,138	250,698	234,256
Additions	-	-	-	-
Disposals	<u>(30,560)</u>	-	<u>(30,560)</u>	-
Unrealised gains/(losses) in the year	-	<u>17,793</u>	<u>17,793</u>	<u>16,442</u>
Market value at 31st December 2016	<u>-</u>	<u>237,931</u>	<u>237,931</u>	<u>250,698</u>
Historical cost at 31st December 2016			<u>120,000</u>	<u>131,880</u>

The charity has a 120/290 share of a freehold property. The charity is only able to dispose of this investment when the main-owner either buys out the charity's equitable interest or sells the property. The market value is estimated annually by the trustees.

All the 2,000 shares in RM plc and 6,000 shares in Dewhurst plc "A" shares were disposed of in the year.

**12 DEBTORS**

	<b>2016 £</b>	<b>2015 £</b>
Grants Receivable	-	24,323
Other debtors	284,186	100,397
Prepayments	<u>14,728</u>	<u>30,274</u>
	<u>298,914</u>	<u>154,994</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016 (continued)**

<b>13 CREDITORS:</b> Amounts falling due within one year	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,677	37,614
Taxation and social security	25,930	25,466
Other creditors	1,239	1,106
Accruals & Provisions	<u>26,738</u>	<u>31,114</u>
	<u>61,584</u>	<u>95,300</u>

**14 NET ASSETS**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>2016 Total</b>	<b>2015 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	303,113	609,018	912,131	824,679
Restricted funds	<u>-</u>	<u>(60,119)</u>	<u>(60,119)</u>	<u>(129,682)</u>
	<u>303,113</u>	<u>548,899</u>	<u>852,012</u>	<u>694,997</u>

**15 UNRESTRICTED FUNDS**

	<b>Balance at 1.1.16</b>	<b>Income</b>	<b>Gains/ (Losses) and Expenditure</b>	<b>Transfers to Restricted Funds</b>	<b>Balance at 31.12.16</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revaluation Reserve	118,818	-	17,793	(18,680)	117,931
General	<u>705,861</u>	<u>1,934,235</u>	<u>(1,383,576)</u>	<u>(462,320)</u>	<u>794,200</u>
	<u>824,679</u>	<u>1,934,235</u>	<u>(1,365,783)</u>	<u>(481,000)</u>	<u>912,131</u>

The revaluation reserve relates to net revaluation surplus on the Freehold Property.

The transfers to restricted funds were made to meet expenditure which exceeded restricted donations, where the trustees were not confident that future receipts will cover these deficits and the charity is committed to meeting ongoing expenses in these areas.

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**16 RESTRICTED FUNDS**

	<i>Balance at 1.1.16</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers from Unrestricted General</i>	<i>Balance at 31.12.16</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Research and Advocacy</b>					
East Asia	(6,784)	17,850	(109,091)	55,000	(43,025)
South/Central Asia	(92,000)	9,966	(141,736)	150,000	(73,770)
Africa/Middle East	(43,971)	40,215	(322,531)	219,000	(107,287)
Latin America	(36,668)	9,866	(83,380)	57,000	(53,182)
Others	1,311	-	-	-	1,311
Grants	24,404	175,554	(24,622)	-	175,336
Special Fund	<u>24,026</u>	<u>16,472</u>	<u>-</u>	<u>-</u>	<u>40,498</u>
	<u>(129,682)</u>	<u>269,923</u>	<u>(681,360)</u>	<u>481,000</u>	<u>(60,119)</u>

'Grants' represents restricted activities on two projects on promoting FoRB (Freedom of Religious Beliefs).  
'Special Fund' represents a special relief fund disbursed to persecuted Christians as deemed appropriate.

The transfers from general funds were made to meet expenditures which exceeded restricted donations, where the directors were not confident that future receipts will cover these deficits.

**17 SHARE CAPITAL**

The company is limited by guarantee and therefore has no share capital.  
Each member is under covenant to contribute a sum not exceeding twenty-five pence under certain circumstances as set out in Clause 6 of the Memorandum of Association.

**18 OPERATING LEASES**

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Within one year	15,674	66,086
After one year but within five years	<u>6,952</u>	<u>111,562</u>
	<u>22,626</u>	<u>177,648</u>

The operating lease charges for the year were:

Hire of plant and machinery	15,674	10,167
Property	<u>61,980</u>	<u>61,980</u>
	<u>77,654</u>	<u>72,147</u>