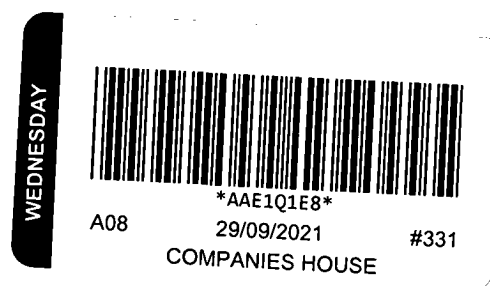


# Christian Muslim Forum



## **The Christian Muslim Forum**

(A company limited by guarantee)

### **Report and Financial Statements For the Period Ended 31 December 2020**

Charity number 1114793  
Company number 05461960

# **The Christian Muslim Forum**

## **Report of the trustees for the year ending 31 December 2020**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

### **Our purposes and activities**

The Charity is established to work for the advancement of education and in particular to assist the Christian and Muslim faiths to develop mutual understanding through dialogue, events and projects in the community.

The main objectives and activities for the period to 31 December 2020 were to:

- bring Christians and Muslims in different parts of the country together online on subjects that matter
- communicate stories of positive Christian-Muslim engagement, upcoming events and useful information to the public
- broaden the reach of Forum activities to include a wide spectrum of Muslims and Christians
- maintain and develop our strong network of Christian and Muslim organisations, scholars & specialists
- produce resources to further interfaith dialogue between Christians and Muslims
- develop stronger partnerships with organisations which complement our activities
- generate additional and sustainable funding for our work
- extend the Church Mosque Twinning Programme to new areas and in new formats

Trustees confirm that in agreeing the objectives and planned activities of the Charity in 2020 they have had regard to the Charity Commission's guidance on public benefit, including the guidance *Public benefit: running a charity (PB2)*.

Activities and projects delivered, some with partner organizations, during 2020 included:

Jan	Seminar on church-mosque twinning & engagement at Ammerdown, Somerset
Jan	Christian & Muslim leaders' dinner in Leicester - St Philip's Centre, programme
Jan	Meeting with Revd Guy Wilkinson (Near Neighbours)
Jan	Presentation to American students & discussion at St George-in-the-East for Near Neighbours
Feb	Near Neighbours meeting, London
Feb	Lambeth Palace reception - a new agenda for interfaith relations
Feb	Response to Streatham attack, liaison with Streatham Mosque & local faith forum
Feb	Met Police dial-in on Streatham attack
Feb	Presentation to inter faith breakfast, bringing community together at Streatham Mosque after the attack
Mar	Christian-Muslim Women's Group, annual dinner - south London
Mar	Annual gathering of Church-Mosque Twins - event planning
Mar	Near Neighbours meeting, London
Mar	Centre for Media Monitoring - Terrorism report launch
Apr	Ramadan video greeting by CMF
Apr	CMF roundtable 'Faith, community and Covid-19'
Apr	Virtual Iftars' guidance letter to Church-Mosque twins
Apr	#RamadanAtHome: Naz Legacy & Mosaic Virtual Iftar
Apr	Project collaboration with Centre for Muslim-Christian Studies
May	Faiths United's "Unity and Solidarity" multi-faith Iftar
June	Signatory to letter from faith leaders calling on PM to give child refugees sanctuary in UK
July	Church-Mosque inter faith 'pilot conversations', preparatory meetings
July	Pilgrimage in Islam and Christianity
July	Church-Mosque Twinning: a celebratory video
July	Antisemitism, Islamophobia and interfaith solidarity with Independent Members of the Anti-Muslim Hatred Working Group
July	For Sama: Journalism Under Siege
Aug	Submission to APPG on British Muslims inquiry into Muslim responses to the Covid-19 pandemic
Sept	Church-Mosque inter faith 'pilot conversations', preparatory meetings
Sept	Support to APPG on Religion in Media inquiry on Religious Literacy
Oct	Presentation at Diocesan Inter Faith Advisers Conference, panel discussion
Oct	CMF roundtable 'Freedom of Religion or Belief in Minority Contexts'
Oct	RAYfest: Celebrating Women of Spirit
Nov	National meeting of participants in 'pilot conversations', InterFaith Week 2020
Nov	Muhammad (PBUH); the Noble Prophet, the religion of Islam and the historical distortions
Dec	An Inclusive Christmas booklet

The Christian Muslim Forum was launched in 2006 to create a space where Christians and Muslims in England can meet, learn about and understand each other better, so that we can live faithfully with difference and work together to enhance Christian-Muslim relationships. We aim to facilitate bridge-building activities between Christian and Muslim groups as platforms of engagement for the two communities to learn from one another, to share everyday concerns and to tackle difficult and controversial issues.

Our 2020 programme of events has continued to reflect this aim albeit in more modest fashion than in previous years due to the impact of the Covid-19 pandemic on our activities. We do not underestimate the privilege of getting to know one another, in person, across religious boundaries, especially during uncertain times. The past year has only heightened this awareness, between the faiths and in wider society, with the coronavirus pandemic amplifying the role of faith in the public sphere and as a source of solace and hope in difficult times. Being honest about our distinctive beliefs, and the experiences which lie behind our public positions, leads to greater trust between communities. It boosts our ability to work together, affirming what we have in common as well as recognizing and celebrating our differences. Evidence suggests personally knowing someone of Christian/Muslim background can make a significant difference to perceptions of the other; shifts which positively change attitudes not only towards individuals but also towards Christians/Muslims as a group. Small steps towards friendship and knowing one another can and do make a great difference to our respective communities and to society.

Our reshaped organisation, responding to a more polarised and hostile context in recent years, includes a core discussion group of Christians and Muslims which meets regularly, produces briefings and statements, and which informs our work. This leadership level engagement is complemented by our flagship church-mosque twinning programme which engages people in grassroots communities through their respective places of worship. We have also increased our engagement with policy communities in the past year to channel our voice into policymaking forums on matters related to faith and faith institutions, especially in the area of racial and religious equality. Events such as the murder of George Floyd, the Black Lives Matter protests, and stark health inequalities which have come to the fore during the Covid-19 pandemic, have provided new impetus to the voice and visibility of faith groups that work at the heart of social, health and economic inequalities.

Resources for church congregations on Christian-Muslim engagement are being developed. Broadening dialogue opportunities to encompass the diversity within the Christian and Muslim faiths, especially drawing in young people, and using creative methods (graphic art and animation) to facilitate dialogue and tackle stereotypes is a new venture. A shift towards using such creative, digital methods has ramped up in the past year with the pandemic augmenting a greater focus on online communications.

Covid-19 has, with many sectors of the economy, society and voluntary sector, posed huge challenges to our normal mode of operation and activities. The closure of places of worship during the first wave in March 2020; the immediate impact on important religious practices, ceremonies and festivals, such as Lent, Easter and Ramadan, and the migration of religious services online presented both immense difficulties and opportunities. These have persisted throughout the year with successive waves returning new restrictions at regional or national level. Our meetings with Christian and Muslim partners to understand the impact of Covid-19 yielded important insights into common and particular challenges. Financial burdens seem to have had a tremendous impact on mosques and churches both in terms of loss of donations and income and increased demand for assistance and services (such as food banks). The disproportionate impact of Covid-19 on the UK's minority groups, and British Muslims in particular, has raised greater awareness of the need to better understand the circumstances of individual faith groups in order to enhance substantive equality for all. These wider contexts have given us much food for thought over the past year. The pandemic has also generated

advantages, such as accelerating the take up of digital services by faith communities, like observing Easter and Ramadan online, and an increased uptake in streaming of religious worship to widen access to include extant and new members of a congregation. Faith has been highly visible in the public sphere and the creation by Government of a taskforce to advise on policy relating to places of worship illustrates the significance attached to upholding freedom of religion and maintaining access to religious buildings and religious services during the pandemic.

We have taken advantage of the changed hybrid working model to invest in technology to aid remote working practices, shifting to a virtual office set up to cut back on our core costs as grant income and funding agreements have ended. We have also used the flexibility of Zoom meetings to invite contributions from further afield to learn from Christian-Muslim encounters in other countries and to reflect on some of our own approaches to deepening the bonds of fraternity between the two faiths. The global nature of the pandemic has also reinforced the universalism of faith traditions and supported the relevance of faith and spirituality during times of distress.

We have successfully built new partnerships with grants secured from grant-making bodies and are now registered with fundraising platforms AmazonSmile and Give As You Live. Exploring other crowdfunding opportunities to expand our work is a priority area. Our partnerships have also evolved in relation to our Church-Mosque Twinning programme with a new format involving a greater diversity of Christian groups. We hope to build on these new partnerships to broaden our network and outreach. Moreover, we have used the period of lockdown to revamp our suite of safeguarding policies.

We continue to be deeply honoured and grateful for the support and encouragement of our Patron, the Archbishop of Canterbury. Our collaboration with the Presence and Engagement team at Lambeth Palace continues apace and our programmes reflect priorities identified by our grassroots partners and wider network.

Our website, social media platforms and newsletter share news of positive Christian-Muslim engagement to a wide audience. The Forum's social media presence continues to increase, with over 12,600 followers on Twitter and over 2,500 following the Forum's Facebook page. We have added an Instagram page to our social media platforms.

## **Financial Review**

### Principal Funding Sources

Sources of funding in recent years have been various Church of England Dioceses, Churches Together in Britain and Ireland, Catholic Bishops' Conference of England and Wales, Edinburgh University, Free Churches Group, the Methodist Church, Al-Khoei Foundation, United Reformed Church, Westminster Abbey, St Paul's Cathedral, Worshipful Company of Goldsmiths, The Allan and Nesta Ferguson Charitable Trust, MB Reckitt Trust, Muslim Aid, Muslim Hands, Sir Halley Stewart Trust, Henry Luce Foundation, St John's Church Hurst Green, Muslim Charities Forum, World Federation of KSIMC, Imam Ali Foundation, Yusuf Islam Foundation, Randeree Charitable Trust and individual donations and consultation fees on matters of national interest. This was the last year in which we received an annual grant from Near Neighbours (MHCLG funding via Church Urban Fund).

### Investment Policy

When funds permit we maximise the amount kept on deposit in an interest-bearing account. There are insufficient funds available for long term investment.

## **Reserves Policy and Going Concern**

The Trustees' policy has been to manage reserves at a level needed to meet existing commitments and develop its strategy. Grants and donations received have resulted in accumulated unrestricted and restricted reserves at 31 December 2020 of £31,529 (2019 £27,495).

## **Plans for future periods**

The Forum continues to work with partners and grant making institutions to finance its priorities. Existing project commitments, including Church-Mosque Twinning, Inter Faith Media Skills Training, and the development of Resources on Islam and Muslims for church congregations, will be completed. Our Church - Mosque Twinning Programme and leadership work continues. The Forum is encouraging a commitment to donate to core funds over several years from trusted, high profile partners and widening its approach to grant making bodies to source funding for project costs.

## **Reference and administrative details**

Charity Name:	The Christian Muslim Forum
Charity registration number:	1114793
Company registration number:	5461960
Registered Office and operational address:	200a Pentonville Road, London, N1 9JP

## **Directors and Trustees**

The company directors are charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. They are as follows:

Shaykh Ibrahim Mogra, Co-Chair (re-appointed 12 October 2015)

Rt Revd Paul Hendricks, Co-Chair (re-appointed 12 October 2015)

Rt Revd Dr Toby Howarth (appointed 1 January 2016)

Revd Canon Anthony Ball (resigned 29 March 2021)

Imam Qari Asim (appointed 17 October 2018)

Aliya Azam (appointed 30 November 2019)

**Patron**

The Most Revd and Rt. Hon. Justin Welby, Archbishop of Canterbury (Founding)

## Structure, Governance and Management

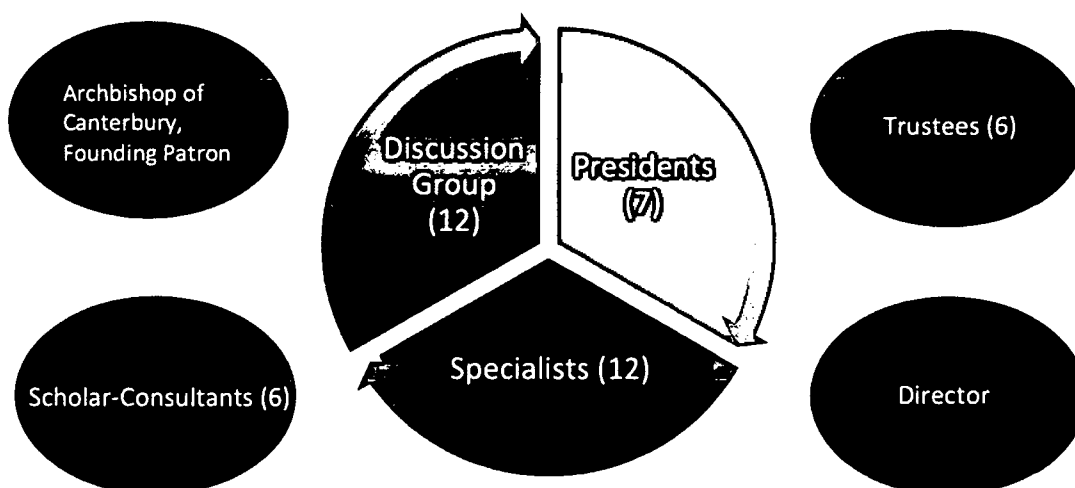
### Governing Document

The Christian Muslim Forum is a charitable company limited by guarantee (inc. 24 May 2005) and registered as a charity (22 June 2006). The company was established under a Memorandum of Association setting out the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were revised in October 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### Recruitment and Appointment of Management Committee

The company directors are charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association members of the Management Committee are elected to serve for a period of four years after which they must be re-elected at the next Annual General Meeting. No Trustee may serve for more than two consecutive terms nor for more than four terms in total. There are two Patron-appointed Trustees, one Christian, one Muslim. There are two Chairpersons, one Christian, one Muslim, elected by the Trustees to serve for two years and eligible for re-appointment for two more years but not further without a break in office. The first directors (1 Christian, 1 Muslim) were identified by the Forum's Implementation Group, in consultation with Christian and Muslim representative bodies, who proposed them to the Archbishop of Canterbury (Founding Patron) as Chair/Vice-Chair of the Forum. Those identified were appointed as the first directors of the Forum. Two additional directors were appointed in 2006 and since then there have been 6 directors.

### Organisational Structure



The Christian Muslim Forum's Management Committee convenes approximately every six weeks. The Management Committee is supported by the Presidents of the Christian Muslim Forum (seven representative religious leaders from the Christian and Muslim communities) who give advice on the strategic direction and input to the policy of the charity. The Director also sits on the Committee but has no voting rights. A scheme of delegation is in place and day to day



responsibility for actions and decision-making rest with the Director. The Director is responsible for ensuring that the charity:

- delivers the projects to which it is committed
- makes applications to relevant grant-making bodies for core and project costs
- maintains records and processes
- achieves a programme of communication with key interested parties
- manages contracts, purchasing and suppliers
- maintains relationships with funders
- manages contractors, sessional workers and volunteers
- reports to and directs the work of the Management Committee

Strategy, programme and project delivery is overseen and co-ordinated by the Director. The Director is responsible for servicing the meetings of the Christian Muslim Forum. The Forum explores aspects of different Christian and Muslim traditions amongst its members and reflects on key topical issues. A core Discussion Group, bringing together Christians and Muslims from diverse backgrounds, meets several times each year to discuss difficult issues, the results of which shape the Forum's strategy. We have a commitment to ensure that at least 30% [6] of Forum members are female, at the end of the period there were 8 female members out of a total of 21 (38%).

#### Related Parties

The Christian Muslim Forum is a member of the national Inter Faith Network, and the Association of Chief Executives of Voluntary Organisations (ACEVO) and we are associated with Churches Together in England through our Presidents. We also have links with:

- Abrar House
- Al-Khair Foundation
- Al-Khoei Foundation
- Anti-Muslim Hatred Working Group
- An-Nisa Society
- Baptist Union
- British Muslim Forum
- Bradford Central Mosque
- Cambridge Inter-Faith Programme
- Cambridge Muslim College
- Centre for Muslim-Christian Studies, Oxford
- Centre for Media Monitoring
- Christian-Muslim Studies Network, University of Edinburgh
- Church Urban Fund (CUF)
- Churches Together in Britain & Ireland (CTBI)
- Coexist House
- Collaboration House
- Catholic Bishops Conference of England and Wales
- Coptic Orthodox Church
- Council of Christians and Jews
- Department for Housing, Communities and Local Government
- Dawoodi Bohra Community
- Dioceses of the Church of England
- East London Mosque and London Muslim Centre
- Faith and Belief Forum
- Faith-based Regeneration Network

- Finsbury Park Mosque
- The Feast, Birmingham
- Free Churches Group
- Greenbelt Festival
- Imam Ali Foundation
- Imams Online
- International Imam Hussain Council
- Islamic Centre of England
- Islamic Foundation
- Leeds Makkah Mosque
- London Boroughs Faiths Network
- London Central Mosque and Islamic Cultural Centre
- Faith Centre, London School of Economics
- London Interfaith Centre
- Karimia Institute, Nottingham
- The Methodist Church
- Mosques and Imams National Advisory Board (MINAB)
- Muslim-Christian Marriage Support Group
- Muslim Council of Britain (MCB)
- Muslim Welfare House, London
- Muslim World League
- Near Neighbours Programme
- Premier Christian Radio
- Presence and Engagement Network, Church of England
- St Ethelburga's Centre for Reconciliation and Peace
- St George's College, Jerusalem
- St Paul's Cathedral
- St Philip's Centre, Leicester
- United Society Partners in the Gospel
- United Reformed Church
- University of Edinburgh
- University of Roehampton
- Westminster Abbey
- World Federation of KSIMC
- Yusuf Islam Foundation

#### Pay policy for senior staff

The board of directors, who are also the trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. Board directors give of their time freely and no director received remuneration in the year with the exception of payments to a director for specific project work. Details of directors' expenses, remuneration and related party transactions are disclosed in note 6 to the accounts.

There is a policy that the salaries of senior staff are reviewed annually. However, the Christian Muslim Forum has not employed staff since 9 January 2015.

#### Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;

- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.
- Risk Guidance regarding Extremism and Controversial Views
- Child and Adult Safeguarding policies
- Data protection policy to comply with GDPR
- Use of Social Media guidelines

The main areas of risk are currently identified as:

- Financial/Fraud - we continue to develop our financial processes to ensure that we have timely financial reporting and that the trustees are fully involved in financial decision-making. Internal checks are made on the Charity's bank accounts.
- Staff issues/loss of key staff - the Director was made redundant on 9 January 2015. The Director has been replaced by a Director who is not a member of staff. We engage sessional specialist workers, consultants and have a growing volunteer team.
- Income dependency – we continue to apply for grants to fund core and project costs of the organisation and continue to receive grants and donations from Christian and Muslim institutions.
- Extremism and Controversial Issues. The Forum has developed its own 'Risk Guidance Regarding Extremism and Controversial Views' and follows the Charity Commission's *Compliance Toolkit Protecting Charities from Harm*, Chapter 5.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Christian Muslim Forum for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to

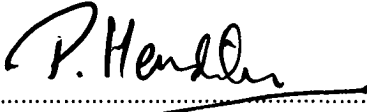
ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statement as to disclosure to our Independent Examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the company's independent examiner 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 information and to establish that the independent examiner is aware of that information.

Approved by the Board of Directors and signed on its behalf by:

  
.....  
Name: \_\_\_\_\_

PAUL HENDRICKS

26/09/2021  
.....  
Date: \_\_\_\_\_

**The Christian Muslim Forum**  
**Statement of Financial Activities (including income and expenditure account) for year ending 31 December 2020**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
<b>Income</b>					
Grants and donations	3	28,882	12,500	41,382	68,516
Interest income	4	37	-	37	55
Other income		-	-	-	-
<b>Total income</b>		<b>28,919</b>	<b>12,500</b>	<b>41,419</b>	<b>68,571</b>
<b>Total expenditure</b>					
Expenditure on charitable activities	5	29,827	7,558	37,385	51,639
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>(908)</b>	<b>4,942</b>	<b>4,034</b>	<b>16,932</b>
<b>Reconciliation of funds</b>					
Funds brought forward		23,189	4,306	27,495	10,563
Transfers		1,898	(1,898)	-	-
<b>Total funds carried forward</b>		<b>24,179</b>	<b>7,350</b>	<b>31,529</b>	<b>27,495</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**The Christian Muslim Forum  
Balance Sheet as at  
31 December 2020**

	Note	£	£
<b>Current assets</b>			
Prepayments and other assets	9	2,236	150
Cash in bank and on hand		59,027	34,541
<b>Total current assets</b>		61,263	34,691
<b>Liabilities</b>			
Creditors falling due within one year	10	29,734	7,196
<b>Net assets</b>		<b>31,529</b>	<b>27,495</b>

**The funds of the charity:**

Unrestricted income funds	11	<b>24,179</b>	<b>23,267</b>
Restricted income funds		<b>7,350</b>	<b>4,228</b>
<b>Total charity funds</b>		<b>31,529</b>	<b>27,495</b>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. For the year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes at pages 13 to 18 form part of these accounts.

Signed:



Name

Trustee on behalf of the trustees

**Paul HENDRICKS**

**26**  
Date: ~~25~~ September 2021

**The Christian Muslim Forum**  
**Statement of Cash Flows for the year ending 31 December 2020**

		<b>2020</b>	<b>2019</b>
	Note	£	£
<b>Cash generated in operating activities</b>	12	<b>24,486</b>	<b>19,089</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>34,541</b>	<b>15,452</b>
<b>Total cash and cash equivalents at the end of the year</b>		<b>59,027</b>	<b>34,541</b>

## **Notes on the accounts**

### **1 Accounting Policies**

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

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Christian Muslim Forum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees considered that no restatement of comparative items was necessary in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102.

#### **c) Preparation of the accounts on a going concern basis**

The Christian Muslim Forum reported net assets of £31,529 at 31 December 2020 and fundraising activities are continuing. On this basis the Trustees consider that the charity is a going concern.

#### **d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Forum.

#### **g) Expenditure and irrecoverable VAT**



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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Debtors

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

i) Cash at bank

Cash at bank includes bank current and short term deposit accounts.

j) Creditors and provisions

Creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## 3 Income from grants and donations

	2020 £	2019 £
Grants	40,000	67,698
Donations	1,382	817
	<b>41,382</b>	<b>68,516</b>

## 4 Interest income

Interest income of £37 (2019: £55) arises from money held in a short term interest bearing deposit account.

## 5 Analysis of expenditure on charitable activities

	2020	2019
	£	£
Staff costs	30,702	26,117
Public events and forums and other direct project costs	801	16,092
Insurance	449	429
Website and publicity	50	961
Accommodation	2,545	3,815
IT costs	1,100	403
Other office costs	563	2,021
Independent examination / audit fees	1,146	1,740
Bank charges	29	61
<b>Totals</b>	<b>37,385</b>	<b>51,639</b>

Expenditure on charitable activities was £37,385 (2019: £51,639) of which £29,827 was unrestricted (2019: £29,359) and £7,558 was restricted (2019: £23,130).

## 6 Staff costs, trustee remuneration and expenses, and the cost of key management personnel

No employees had employee benefits in excess of £60,000 (2019: nil).

Trustees' expenses during the year were £Nil (2019: £Nil).

Trustees' remuneration during the period was £Nil (period to 31 Dec 2019: £Nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (period to 31 Dec 2019 - none).

## 7 Staff Numbers

There were no employees (including casual and part-time staff) during the year (2019: none). Staff costs per note 5 comprise consultancy fee paid to the acting CEO.

## 8 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 9 Debtors

	2020 £	2019 £
Other debtors and prepayments	236	150
Grant Receivable	2,000	-
	<b>2,236</b>	<b>150</b>

## 10 Creditors

	2020 £	2019 £
Bank loans and overdrafts	-	-
Social security and other taxes	-	-
Accruals and other creditors	29,734	7,196
	<b>29,734</b>	<b>7,196</b>

**11 Movements in Funds**

	At 1 January 2020 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 December 2020 £
Unrestricted Funds	23,189	28,919	29,827	1,898	24,179
Restricted Funds	4,306	12,500	7,558	(1,898)	7,350
<b>Total funds</b>	<b>27,495</b>	<b>41,419</b>	<b>37,385</b>	<b>-</b>	<b>31,529</b>

Restricted funds of £7,350, covering 3 projects, was unspent at 31 December 2020 and carried forward for future expenditure on specific projects. The grants concerned the Goldsmiths' Company (£1,000: Interfaith and Networking Training), MB Reckitt Trust and Imam Ali Foundation (£1,850 and £2000 respectively: Resources for church congregations on Islam and Muslims) and Yusuf Islam Foundation (£2,500: Interfaith Media Skills Training).

**12 Reconciliation of net movement in funds to net cash generated from operating activities**

	2020 £	2019 £
Net movement	4,034	16,932
Decrease/( Increase) in Debtors	(2086)	1,370
Increase/(Decrease) Creditors	22,538	787
 Net cash generated by operations	 <b>24,486</b>	 <b>19,089</b>

# Brookfield & Co

Chartered Accountants

J A Brookfield B Comm ACA ATII

Consultant J E Pickard BA AIT

## Independent Examiners' Report

Report of the Independent Examiner to the Directors of the Christian Muslim Forum  
For the year ended 31 December 2020

We report on the financial statements for the year ended 31 December 2020 which are set out on pages 13 to 20 which have been prepared on the basis of the accounting policies on pages 16 to 17

### Respective responsibilities of the Board of Directors and Independent Examiner

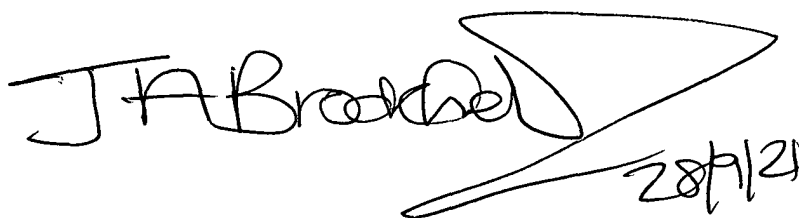
The Board of Directors is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our work, on those statements and to report our opinion to you.

### Basis of Independent Examiner's Report

An examination includes a review of the accounting records kept by the Company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the Board of Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by these accounts.

### Independent Examiners Statement

In connection with our examination, no matter has come to our attention which gives us a reasonable cause to believe that in any material aspects the requirements to keep the accounting records in accordance with the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed by J A Brookfield, as senior statutory auditor  
on behalf of  
Brookfield & Co  
Chartered Accountants  
Registered auditors  
18 Concanon Rd