

Registered number: 04454591
Charity number: 1094992

THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)
(A company limited by guarantee)

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

MORACLE LIMITED
CHARTERED CERTIFIED ACCOUNTANTS & REGISTERED AUDITORS
Ashley House, ASHLEY ROAD, LONDON, N17 9LZ

CONTENTS

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

	Page
Report of Trustees	3 – 15
Independent Examiner's Report	16 – 17
Statement of Financial Activities	18
Balance Sheet	19 – 20
Notes to the Accounts	21 – 30

THE SWISS CHURCH IN LONDON (L'ÉGLISE SUISSE DE LONDRES) (SCHWEIZERKIRCHE IN LONDON)

TRUSTEES' REPORT For the year ended 31 December 2017

The trustees who are also Directors of the Charity for the purposes of the Companies Act present their report with the financial statements of the charity for the period 1 January 2017 to 31 December 2017. The financial statements have been prepared in accordance with the Charities Act 2011 and the 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 January 2015) and comply with the charity's governing document.

OBJECTIVES AND ACTIVITIES

The Swiss Church is a Spiritual Home to the Swiss in the UK.

As a Swiss **Church**, it is a member of the one universal, apostolic and holy Church of Christ. Its foundation is the word of God as witnessed in both the Old and the New Testament. The Swiss Church, affiliated to the Federation of Swiss Protestant Churches in Berne, adheres to its roots in the Swiss Reformation of the 16th Century. It strives to proclaim God's word according to the principles set out by the Reformation, in particular by John Calvin and Huldrych Zwingli.

In their spirit, the Swiss Church encourages its members to actively explore the Christian faith and to find a personal belief based on reflection and experience.

It seeks to further and strengthen Christian love, solidarity, justice and truth. In ecumenical openness, the Swiss Church welcomes Roman Catholics and Christians of all other denominations.

As a **Swiss Church** founded by French speaking Swiss in the 18th Century and later united with the German-speaking congregation, it is a meeting place for all Swiss and friends of Switzerland from all walks of life. The Swiss Church seeks to contribute actively to the social life of the Swiss community in London and promotes cultural and social activities to strengthen friendship and understanding.

As a **Swiss Church** it believes that both aspects, its being a Church and its being a Swiss institution are inseparably intertwined and stimulate each other.

Present tasks, activities and groups in the Swiss Church include:

- Sunday services, followed by refreshments
- Home and hospital visits
- Pastoral care
- Baptisms, confirmations, weddings & funerals
- Organ recitals
- Art programme and film evenings
- Swiss Church News (quarterly publication)
- Young professionals and students network
- Family activities
- Traditional Swiss events
- Support and welcome visitor groups from Switzerland
- Sabbaticals and internships for pupils and professionals from Switzerland
- Social and educational events
- Parish outings
- Outreach and community work
- Bible work with Mothers' Group
- Hosting Frauenverein and La Causerie
- Joint activities with various Swiss clubs and neighbouring churches
- Private hirings•

**THE SWISS CHURCH IN LONDON
(L'ÉGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

- Online and social media presence

Public benefit

In setting our objectives and planning our activities the board of trustees has given careful consideration to the Charity Commission's general guidance on public benefit, and in particular, to its supplementary public benefit guidance on advancing religious education.

REVIEW OF ACHIEVEMENT AND PERFORMANCE

During 2017 the focus has continued to work towards the objectives listed below:

- Make the Swiss Church better known among the Swiss in London, visitors and the local community as a spiritual home and a meeting place with an increase in traditional Swiss events, joint activities with the wider Swiss community as well as in outreach and community activities.
- Make the Swiss Church better known to parish churches and church organisations in Switzerland, as well as encourage and increase the number of group visits from Switzerland.
- Increase the number of sabbatical and internship placements for Swiss pupils and professionals.
- Increase fundraising activities in Switzerland and the UK to become financially self-sufficient.
- Increase the commercial use of the church (private hirings) to become financially self-sufficient and open the church to various user groups.
- Improve and strengthen governance structures and recruit new trustees
- Recruit new volunteers and provide training for staff and volunteers.
- Collaborate with a curator to extend and oversee the arts programme.
- To be better connected with charities, churches and other organisations in the neighbourhood and the borough of Camden.
- Improvement of building maintenance, health and safety, and safeguarding, and updated policies for all key areas.

Services, pastoral care and spiritual life

Services: A total of 24 services were celebrated including Easter Sunday service, a commemorative service, a Christmas Carol service and an extraordinary service in German with a visitor group from the Reformed Church in Bern, Switzerland. Two services were celebrated with guest preachers Reverend Cyril Schmitt from Rapperswil-Jona and Catherine McMillan from Dubendorf

Rev Carla Maurer participated in the inter-religious Camden Civic Service on 17 September upon the invitation from the Mayor of Camden, Richard Cotton.

Swiss pupils Till Streit and Viviane Schnetzler completed a 2-3 weeks internship at the Swiss Church. Organist Daniel Glaus from the Minster in Bern was on a sabbatical and used the organ at the Swiss Church to further develop his work as a composer.

Lisa Herde, Ellen Tomaschett, Anna Burkhardt and Caro and Enzo Moufflet were baptised at the Swiss Church, and Lucy May Duba-Gonzalez received a blessing.

Anamaria Craciun and Daniel Gutmann got married at the Swiss Church on 6 May.

Rev Carla Maurer was invited as guest preacher on three occasions: in Switzerland at the Fraumünster in Zürich and the parish of Kilchberg, and at Exeter College in Oxford.

**THE SWISS CHURCH IN LONDON
(L'ÉGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

The members of the congregation again appreciated the friendship and fellowship they are able to experience at the lunches following the services thanks to the help of many volunteers, co-ordinated by Cécile Mistry, who arranged and prepared a variety of delicious meals.

Rev. Carla Maurer paid home and hospital visits to members of the Church. Swiss groups and societies such as the Frauenverein, the Mothers' Group and La Causerie met regularly at the Swiss Church. Rev. Carla Maurer led bible studies and prayers for the Mothers' group and the Frauenverein. The Mother's Group started a new initiative inviting young families to join their meetings and bring together four generations of Swiss citizens living in London.

Bible study: Rev. Carla Maurer run the 5-part bible course 'I (don't) believe in God, but...' open to all interested, which was well attended.

Reformation 500: To celebrate 500 years since the beginning of the reformation, the Swiss Church in London initiated a broad collaboration with other Protestant migrant and local churches, from Quaker to Roman-Catholics, to increase the exchange between the congregations and learn more about the diversity of churches.

Twelve events took place, one each month, under the title "Still Reforming - Reformation on London's Doorsteps". A booklet was printed with information about each event and the history of the reformation. The Swiss Church organised an event in March to commemorate the beginnings of the reformation in Zurich and invited reformation Ambassador Rev Catherine McMillan for a talk.

Ecumenical relations: Rev. Carla Maurer regularly attended meetings of the German speaking pastors and church workers in London (LoPA).

As a member of the Ecumenical Forum of European Christian Women (EFECW), Rev. Carla Maurer gave a talk at the Coleman Conference in London on 14 September to celebrate 100 years since the ordination of the first woman Minister, Constance Coleman.

Community and Outreach Work

The community programme is aimed at the Sunday congregation, Swiss people living in London, and the community in the locality of the church.

The church continues to welcome the community to the weekly 'Breakfast on the Steps', especially people affected by homelessness and other vulnerable and disadvantaged people from the local community. Community and Family worker Lilian Jost (2 days) left the team in July and was replaced by Community Worker Josh Kelly (1 day) on 1 September to run Breakfast on the Steps on Tuesday.

Josh Kelly introduced the following improvements on Tuesdays:

- A restructuring and organisation of volunteer tasks
- 6-weekly haircuts for homeless people with hair stylist Jake Fox
- Monthly hot breakfast with volunteers Robert Kaufeler and John Burley
- Developing the breakfast menu through discussions with the guests and by identifying nutritional needs.
- Christmas special breakfast on Boxing Day
- A new partnership with Tesco via the Food Drop charity which provides free backed goods and frit to our breakfast. The donations are past their display date but within their use by dates.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

- Collecting cash contributions from the Swiss community to buy clothing and shoes for the homeless.
- Josh and Cecile Mistry explored and supported a restructuring of the basement kitchen organisation and completed level 2 food management training.

'Holy Soup' concluded due to the departure of key volunteers and change in staff structure.

Breakfast on the Steps was pleased to welcome the Mayor of Camden; Richard Cotton; who shared food and talked with the regular guests to gain a clearer insight into the issues surrounding homelessness.

Homeless guests also worked closely with the Trinity Laban Goldsmiths Arts Project by providing vox pops through detailed interviews during Tuesday breakfasts.

BoS has also seen an increased number of women attending on a Tuesday

The exhibition HomeLos took place in Zurich from 10-16 November to raise awareness for homelessness in the financial capitals Zurich and London. This was a collaboration between the Swiss Church in London, the Great Minster and the Open Church St.Jakob in Zurich. A photo exhibition by Andy Palfreyman, street homeless in London for 30 years, was on show, and a panel discussion took place with guests from Switzerland and the UK. The film '30 Years' was produced by film maker Sheena Sumaria.

Events for the wider Swiss community included:

- Fondue fundraising dinner
- Fundraising dinner with Swiss chef Anton Mosimann
- Celebration of the Swiss National Day on 1 August in collaboration with the Swiss Embassy, City Swiss Club, Alpine Wines and Mosimann Club
- Christmas Family afternoon with Swiss tradition (Samichlaus, Räbeliechtliumzug and crafts), in collaboration with Swiss Quality UK

From 9-11 May, eighteen participants went on a parish trip to York. The group visited various places of interest including the York Minster.

The Swiss Church Mothers Group as well as the Frauenverein and La Causerie met monthly at the Swiss Church to maintain longstanding relationships between Swiss migrants and offer assistance to the elderly. Rev. Carla Maurer occasionally led prayer meetings and bible groups. The Mothers Group was invited to the vicarage for a BBQ.

Rev. Carla Maurer together with husband Julian Simmons invited to informal meetings ('BYO evening') for young Swiss professionals and students at the vicarage on 1 Womersley Road.

Rev. Carla Maurer intensified the collaboration with the various Swiss clubs in London and the UK and participated in round table meetings to further the joint efforts of the Swiss clubs to serve the Swiss community and to strengthen the Swiss Church as a meeting place for the Swiss.

**THE SWISS CHURCH IN LONDON
(L'ÉGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Office Administration and Venue Management

The hiring income continued to increase and contribute to the financial success of the Swiss Church despite of the broadening funding gap. Regular and returning clients include Vera the Diva dance school, Covent Garden Talks, Covent Garden Minuet Company, City Lit, City Academy, Incorporate Association of Organist's, yoga and meditation classes. The Royal Opera House returned with a high profile Insights educational programme and the Tavistock Institute held a week long booking celebrating 70 years of the it's success as part of a 3 venue high profile event taking place simultaneously at the Wellcome Trust and The Tavistock Institute as well. The Swiss Embassy held a Fondue Night here run by the Swiss Church team and there was a marked increase in external music recitals, press launches and the venue continues to be a go-to venue during London Fashion Week.

Fundraising events

Trustee Alexandre Tissot organised a dinner for high-network individuals and various individual meetings to explore new fundraising options for the Swiss Church. Funds were raised for Tuesday morning haircuts, clothing for the homeless and for the HomeLos exhibition in February 2017, as well as for the reformation events.

Rev. Carla Maurer increased her fundraising activities in Switzerland and established a number of new contacts. (More information can be found further down in this report, Chapter 'Relationship with Switzerland'.

A new funding structure was established, with funds mainly raised through private hirings of the church and fundraising among churches in Switzerland.

Cultural Events:

Organ Recitals

Peter Yardley-Jones worked together with various musicians to enrich some of the regular services, namely the commemorative service, Whit Sunday and Advent services.

The organ recital series, coordinated by Peter Yardley-Jones, continued to be well attended. Past recitals

- 14 January: Jonathan Hope
- 22 April: Thomas Ospital
- 3 June: Andrew Forbes
- 9 September: Lukas Hasler
- 21 October: Ben Sheen

Arts

Art Committee:

David Beck, Head of the Cultural Department of the Swiss Embassy, is the new Chair of the Art Committee. Symeon Kyriakopoulos has left the Art Committee. Jon Driscoll has joined the Art Committee. Other members: Kirsty White, Ariane Braillard, Annelore Schneider and Carla Maurer, with the support of Dr David Mollin as adviser for the yearly Goldsmiths collaboration.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Goldsmiths collaboration: The collaboration with the Goldsmiths College MFA curating programme, coordinated by Ele Carpenter, David Mollin and Carla Maurer, continued to be successful. From 3-18 March, the exhibition 'Hierophanies' by artist Patrick Hough and curated by Marian Stint took place as part of the collaboration with the Goldsmiths College.

Art programme 'Being and Appearing': Curator Kirsty White started 'Being and Appearing', a programme of performances and installations. The programme is supported by Arts Council England and the Swiss Church in London, and aims to support artists to develop new work in response to the architecture or socio-historical context of the Church and further the dialogue between the secular world and sacred space.

Projects:

- Leonor Serrano Rivas, The Castle of Crossed Destinies, 9 July
- Edwin Pickstone, Biblioclasm, 21-29 September
- Louisa Fairclough, Voice Images, 24 November

Annelore Schneider organised a film night at the Swiss Church on 17 November with film screenings from Swiss and international filmmakers.

Communication

The Swiss Church News appeared four times during a year. A paper version is sent to about 100 people in Switzerland and the UK. Another 1'700 readers receive the paper electronically.

The electronic newsletter is sent out at the beginning of each month to announce events.

The Swiss Church is active on social media (facebook and twitter) and announces events on various Swiss community facebook pages to reach out to the wider Swiss community in London.

The webpage is regularly updated. Events are also announced on eventbrite.

Selected events appear in the WC2 newsletter for the local area, as well as on the regional pages of the 'Swiss Review' which is sent out to Swiss living abroad. Organ recitals and art events are published on various cultural platforms.

Building maintenance

The Acoustics Committee was dissolved and the acoustic intervention put on hold. The proposed option studies were too expensive. The acoustics remain an issue.

The installation of roof blinds to darken the hall for projection purposes, and to protect the organ from sunshine, is still outstanding. Donations towards this have been received from the City Swiss Club and Rose-Marie Breitenstein but further fundraising is required.

**THE SWISS CHURCH IN LONDON
(L'ÉGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Improvements:

- Increase in hirings, and update t&c
- Training for staff attendants and new team (Kirsty White, Josh Kelly, Eddy Moran)
- Fire Warden training was undertaken by SCL team and staff attendants
- Maintenance contracts have been put in place in order to maintain and upkeep all building machinery, kitchen etc as well as a separate contracts for the lift and fire alarm respectively. Basic refurbishment in the form of painting of the Hall, Foyer and Stairwell and cleaning and re-sealing of floors on ground floor took place as well
- A structural surveyor looked at the past water damage and cracks in the walls of the Hall which were deemed safe and no ongoing problems cited.
- Health and Safety improvements in the form of emergency lighting, door stoppers and training have been put in place bringing the building up to safety compliance standards as per Risk Assessment undertaken .

Maintenance of the Manse (also known as the Vicarage)

Small maintenance work have been done at the Manse on 1 Womersley Road, N8 9AE.

Relationship with Switzerland

Federation of Swiss Protestant Churches (SEK-FEPS) and partner churches: In 2017, the Federation of Swiss Protestant Churches made their last financial contribution which will completely cease in 2018. A number of churches in Switzerland have confirmed their ongoing financial support to further the work of the Swiss Church.

The following churches and organisations in Switzerland have financially contributed to the Swiss Church in London: Tablat-St.Gallen, Wil (SG), Gesamtkirchgemeinde Thun, Burg Stein am Rhein, Ermatingen, Fraumünster, Gundeldingen-Bruderholz, Kirchberg (Rombach), Ottenbach, Hettlingen, Kuesnacht, Laufenburg, Utzenstorf, Straubenzell, Kilchberg, Lauterbrunnen, Zürich Aussersihl, Fehraltorf, RapperswilJona, Sursee, Friedenskirche Bern, Evangelischer Stadtverband Zürich, Landeskirche Aargau, Landeskirche St.Gallen and Landeskirche Bern-Jura Solothurn. We are very grateful to our sister churches for all the support that we have received.

VEGSIL: Rev. Carla Maurer attended the VEGSIL meeting (Club of former members of the Swiss Church in London) held on 20 August 2016 in Zürich, Switzerland. The VEGSIL granted the Swiss Church £1200 for their general funds.

Swiss Groups: Three confirmation classes from Switzerland visited the Swiss Church: from Sempach, Laufenberg and Friedenskirche Bern, two church youth groups from Rapperswil-Jona and Lauterbrunnen, as well as a students group from the Lucerne Business School. The young people cooked community lunch for the mothers group and had a discussion with people affected by homelessness. They also went to visit different places of worship.

Internships and Sabbaticals: Swiss pupils Till Streit and Viviane Schnetzler completed a 2-3 weeks internship at the Swiss Church. Organist Daniel Glaus from the Minster in Bern was on a sabbatical and used the organ at the Swiss Church to further develop his work as a composer.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

St.Gallen Netzwerktag: Rev Carla Maurer attended the annual network meeting of the Canton of St.Gallen bringing together people from all areas of expertise with international outreach.

People

Consistoire (board of trustees):

- Jon Driscoll has left the Consistoire to join the Art Committee.
- Company Secretary Andrea Vedolin and President Johannes Reich have left the Consistoire to move abroad.
 - Vice-President David Hume took over as Acting Chairman until a new President is found.
 - Alexandre Tissot has joined the Consistoire as Safeguarding Officer and responsible for fundraising. He has completed a Safeguarding training course.
 - Peter Stäuber has joined the Consistoire, responsible for Outreach and Community Work.
 - Marco Mambelli has joined the Consistoire as the new treasurer.
 - Katrin Voegeli has joined the Consistoire, responsible for Human Resources.

Appreciation and Thanks

Rev. Carla Maurer, our Minister, and David Hume, Vice-President, who continue to guide the church through this time of transition. We are grateful for Carla's and David's commitment and their endless energy in exploring new ways of renewing the Swiss Church in London.

Furthermore, we are indebted to Johannes Reich, Andrea Vedolin and Jon Driscoll the aforementioned Trustees stepping down, for their dedicated service to the Church.

We are most grateful to our team, Nat Breitenstein, Anina Smith, Colin McIntyre, Josh Kelly and James Rasa and our Director of Music and Organist Peter Yardley-Jones, for their work for our Church. Their dedication is most appreciated.

We are grateful to the Federation of Swiss Protestant Churches and the Commission of Swiss Churches abroad for their financial and other support during this year, and for the churches in Switzerland who have so generously supported us.

We much appreciate the support from individual donors and contributors and thank them for their continued valuable support.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

We are indebted to all the volunteers who are the heart and soul of the Swiss Church community, especially to the team of Farrell Associates and other volunteers who make Breakfast of Steps happen, hair stylist Jake Fox, the Art Committee, the Sunday team, especially Cecile Mistry and the kitchen team as well as Fernande Kunz for providing the flowers.

FINANCIAL REVIEW

Income

The income from church related activities for the year was £253,685 compared to £222,542 in 2016.

Expenses

Total expenditure in conjunction with church related activities were £203,385 excluding £32,738 worth of depreciation, compared to £165,365 in 2016.

Summary

The overall net expenditure excluding the brought forward is £17,562. The negative ending balance of the building fund is nil compared to £2,562 in 2016.

It is the policy of the Swiss Church to maintain an Unrestricted Reserve. This is intended to enable the Swiss Church to cope with the unforeseen, which might otherwise affect the organisation's ability to continue our activities. In practice, the Trustees consider that holding unrestricted reserves equivalent to six to twelve months' core costs, excluding those funds represented by fixed assets, and should provide sufficient resources to respond to unexpected adverse changes in the Charity's funding or activities. This is equivalent to between £100,000 and £200,000 based on current costs. This policy will be reviewed annually, when setting budgets, to check if it is still relevant, or if changing circumstances require a modification.

Investment Policy

Investments may only be made after prior approval from the Consistoire and must be made only in the name of the Swiss Church in London.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

PLANS FOR THE FUTURE

The Trustees are committed to further implement the Business Concept Plan and, as a result, to strengthen the positive relationship with the Swiss community in London as a whole, while expanding the mission activities into the wider local community. The Trustees are also determined to both broaden and deepen the relationship with various Swiss Parishes and Cantonal Churches.

In view of the financial independence of the Church, the Trustees are committed to broaden the sources of revenues by reviewing the letting strategy and intensifying fundraising activities.

We are currently working towards a more effective governance structures with each member of the Consistoire having specific duties and responsibilities assigned. This should allow for both informed and swift decision-making.

Recruiting more Trustees remains one of our main targets for the coming year.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

LEGAL AND ADMINISTRATIVE INFORMATION

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

TRUSTEES

Mr D. Hume	Vice-President (since December 2015)
Mr P. Maillardet	(since May 2009)
Mr Marco Mambelli	Treasurer (since September 2017)
Mr Peter Stauber	(Trustee March 2017)
Mr Alexandre Gaston Tissot Demidoff	(since September 2017)
Ms Katrin Jolanda Voegeli	(since November 2017)
Mrs C. Mistry	(since November 2008)
Prof Johannes Reich	President resigned June 2017
Andrea Vedolin	resigned June 2017

MINISTER

Rev. Carla Maurer (since June 2013)

COMMUNITY WORKER/ ADMINISTRATOR

Mr Josh Kelly (since September 2017)

VENUE MANAGER

Nat Breitenstein (since December 2016)

OFFICE ADMINISTRATOR AND EVENT VENUE MANAGER

Mrs Anina Smith (since April 2014)

ACCOUNTANT & BOOKKEEPER (MATERNITY COVER)

Mr Colin McIntyre (since December 2016)

TREASURER

Yvon Tse (Acting Treasurer 2015 to August 2017)
Marco Mambelli (since September 2017)

OBSERVER SWISS EMBASSY

Mr Consult General Hermann Aebischer, (since October 2014; ex officio)

CHARITY NUMBER

1094992

COMPANY NUMBER

04454591

REGISTERED OFFICE

79 Endell Street
London
WC2H 9DY

**THE SWISS CHURCH IN LONDON
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**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)

COMPANY SECRETARY (acting)

Andrea Vedolin - resigned June 2017

Mr Yvon Tse - since June 2017

INDEPENDENT EXAMINER

Morlai Kargbo

Moracle Limited

Chartered Certified Accountants

Ashley House

Ashley Road

London

N17 9LZ

BANKERS

HSBC Bank PLC

117 Great Portland Street

London

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UBS

100 Liverpool Street

London

EC2M 2RH

PostFinanceSwiss Post

Verarbeitungszentrum

CH-3040 Bern

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and organisational structure

The Swiss Church in London is a Charitable Company limited by guarantee and is governed by its Memorandum and Articles of Association adopted on the 5th June 2002. The Swiss Church in London was founded in 1762. The company commenced operations on 1 January 2003 when it took over all activities of the Unincorporated Association with the same name. The Consistoire (Voluntary Board of Trustees) oversee the activities and are accountable for the way the resources are used. The Trustees meet every two months, or more or less often if they so decide. The members who served on the Board throughout the year under review are named under Legal and Administrative Information.

The Consistoire is the Governing Body of the Swiss Church in London and administers and manages the Swiss Church in London, its property and its internal and external affairs in accordance with the Memorandum and Articles of Association. The Consistoire makes all major decisions; certain powers of delegation are granted to the Minister, as well as to special task groups and individual members of the Consistoire.

**THE SWISS CHURCH IN LONDON
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(SCHWEIZERKIRCHE IN LONDON)**

**TRUSTEES' REPORT (CONTINUED)
For the year ended 31 December 2017**

Recruitment and appointment of new trustees

The appointment and removal of Trustees is decided by a majority of votes. At every Annual General Meeting, one-third of the Trustees shall retire from office. The retiring Trustees shall be eligible for re-election.

Induction and training of new trustees

Induction of Trustees takes place through one to one sessions with the Chair. If needed, additional training is arranged.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant information of which the independent Accountant is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Accountant is aware of that information.

INDEPENDENT EXAMINERS

A resolution will be proposed at the annual general meeting for the re-appointment of Morlai Kargbo, Moracle Chartered Certified Accountants.

APPROVAL

This report was approved by the Board of Trustees on 4th June 2018 and signed on its behalf by:

David Hume, Vice President

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SWISS CHURCH IN LONDON
For the year ended 31 December 2017**

I report on the financial statements of THE SWISS CHURCH IN LONDON (L'EGLISE SUISSE DE LONDRES) (SCHWEIZERKIRCHE IN LONDON) for the year ended 31 December 2017 which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the charity commission (under section 145(5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

I read the Trustees' Report and consider the implications for my report if I become aware of any apparent misstatements within it.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SWISS CHURCH IN LONDON
(CONTINUED)**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006;
and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Morlai Kargbo
For and on behalf of Moracle Limited
Chartered Certified Accountants
Ashley House
Ashley Road
London
N17 9LZ

Date: 4th June 2018

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
For the year ended 31 December 2017**

	Note	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
Income:					
Donations and Legacies	2	65,801	7,175	72,976	31,955
Other trading activities	3	163,667	-	163,667	171,411
Income from					
Charitable activities:	4				
Advancing the Christian faith		10,010	7032	17,042	19,176
TOTAL INCOME		239,478	14,207	253,685	222,542
Expenditure:					
Raising funds	5	7,832	-	7,832	4,264
Charitable activities:					
Advancing the Christian faith	6	209,895	18,396	228,291	192,887
TOTAL EXPENDITURE		217,727	18,396	236,123	197,151
NET INCOME BEFORE TRANSFERS		21,751	(4,189)	17,562	25,391
Transfers between funds		(2,439)	2,439	-	-
NET INCOME AFTER TRANSFERS		19,312	(1,750)	17,562	25,391
Total funds brought forward		1,595,721	26,099	1,621,820	1,596,429
TOTAL FUNDS CARRIED FORWARD	13	1,615,033	24,349	1,639,382	1,621,820

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Notes form part of the financial statements.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**BALANCE SHEET
As at 31 December 2017**

		2017		2016	
	Note	£	£	£	£
FIXED ASSETS	9				
2011 Fixtures & equipment			1,041		2,671
2009 Church organ			102,731		105,177
2009 Building improvement			1,203,931		1,232,594
			1,307,703		1,340,442
 CURRENT ASSETS					
Debtors	10	17,035		8,263	
Cash at bank and in hand			380,794	326,124	
			397,829	334,387	
 CREDITORS: Amounts falling due within one year	11	(66,150)		(53,009)	
 NET CURRENT ASSETS			331,679	281,378	
 NET ASSETS			1,639,382	1,621,820	
 FUNDS	12				
Restricted funds			24,349	26,099	
Unrestricted - General funds			308,371	254,647	
- Designated funds			1,306,662	1,341,074	
			1,639,382	1,621,820	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**BALANCE SHEET (CONTINUED)
As at 31 December 2017**

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102, Section 1A (effective January 2015).

The financial statements were approved by the Board of Trustees on 4th June 2018 and were signed on its behalf by:

.....
David Hume
Vice President

.....
Mr Marco Mambelli
Treasurer

The Notes form part of the financial statements.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2017**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015), Charities SORP FRS 102 and the Companies Act 2006. The particular accounting policies adopted are described below.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.4 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Support costs which cannot be directly attributed to particular projects are apportioned in proportion to the direct staff cost allocated to the project. Governance costs, which form part of Support costs include expenditure on the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Charitable expenditure consists of all expenditure relating to the objects of the Charity. All costs are directly attributable to the activities under which they have been analysed.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

1. ACCOUNTING POLICIES (CONTINUED)

1.5 Tangible fixed asset and depreciation

All assets costing more than £200 are capitalised.

Depreciation is provided using the following rates and bases to reduce by annual instalments, the cost less estimated residual value, of tangible assets over the estimated useful lives:

- Fixtures & fittings - 33% straight line
- Office equipment - 33% straight line
- Building improvement - over 50 years

The Building improvement is now being depreciated as the building being put into use.

1.6 Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the net income/ (expenditure) result.

1.7 VAT

The charity is not registered for VAT and its expenses are therefore inflated by VAT which cannot be recovered.

1.8 Cash flow

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard 102 Section 1A (effective January 2015).

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	<i>Total 2016 £</i>
UK members and friends	10,025	-	10,025	8,827
Other UK donations	2,940	-	2,940	1,636
Collections church service	609	-	609	3,985
Switzerland donations	49,106	-	49,106	13,829
Tax recovery	3,121	-	3,121	2,154
Legacies	-	-	-	528
Building fund	-	7,175	7,175	996
	65,801	7,175	72,976	31,995

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	<i>Total 2016 £</i>
Church lettings	121,100	-	121,100	84,673
Fondue Fundraising Event	1,732	-	1,732	2,153
Support fund SEK	34,575	-	34,575	59,726
Swiss Christmas Fair	-	-	-	9,389
250 th Anniversary	-	-	-	5
Others	6,096	-	6,096	14,622
Vicarage fundraising	164	-	164	843
SEK Consultancy Fee	-	-	-	-
	163,667	-	163,667	171,411

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

4. INCOME FROM CHARITABLE ACTIVITIES

- *Advancing the Christian faith*

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Services and parish events	9,279	-	9,479	9,639
Swiss church news	731	-	731	3,776
Youth work	-	1,342	1,342	362
Cultural events	-	5,690	5,690	45,399
	<u>10,010</u>	<u>7,032</u>	<u>17,042</u>	<u>8,171</u>

5. COST OF RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Other fundraising and publicity costs	7,832	-	7,832	7,019
	<u>7,832</u>	<u>-</u>	<u>7,832</u>	<u>7,019</u>

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

6. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Building expense/fund	-	7,052	7,052	102
Services and parish events	7,997	-	7,997	5,615
Organ tuning	1,456	-	1,456	2,338
Swiss church news	2,959	-	2,959	4,515
Youth work	-	2,079	2,079	1,905
Cultural events	-	9,265	9,265	7,037
Church lettings	2,129	-	2,129	1,079
Staff costs	65,508	-	65,508	88,227
Pension	700	-	700	649
Maintenance	38,435	-	38,435	14,786
Church cleaning	7,509	-	7,509	5,194
Council tax	3,027	-	3,027	2,627
Insurance	4,901	-	4,901	4,052
Heat, water and light	5,872	-	5,872	6,169
Printing, post and stationery	1,936	-	1,936	2,748
Telephone	2,140	-	2,140	1,417
Volunteer Expense	12	-	12	327
Other expenses	1,603	-	1,603	1,427
Legal and professional fees	20,766	-	20,766	8,866
Support Vulnerable Homeless	200	-	200	-
Church groups	306	-	306	318
Support costs (see note 6b)	42,439	-	42,439	34,140
	<u>209,895</u>	<u>18,396</u>	<u>228,291</u>	<u>192,887</u>

6b. SUPPORT COSTS IN FURTHERANCE OF CHARITABLE ACTIVITY

Bank charges & currency exchange loss	7,541	-	7,451	194
Depreciation – Building & Organ	31,109	-	31,109	31,109
Depreciation – Others	1,629	-	1,629	677
Governance costs	2,160	-	2,160	2,160
	<u>42,439</u>	<u>-</u>	<u>42,439</u>	<u>34,140</u>

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

7. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	Total 2017 £	<i>Total 2016 £</i>
Depreciation of tangible fixed assets	32,738	31,786
Independent examination fees	2,160	2,160
	34,898	33,946

During the year, no Trustees received any benefits in kind (2016 - Nil).

During the year, no Trustees received any reimbursement of expenses (2016 - Nil).

8. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	Total 2017 £	<i>Total 2016 £</i>
Wages and salaries	57,735	75,839
Social security costs	5,060	7,568
Pension costs	700	649
	63,495	84,056

The average number of full-time equivalent employees during the year was as follows:

	2017	<i>2016</i>
Charitable activities	2.0	3.1
	2.0	3.1

No employee received remuneration amounting to more than £60,000 in either year.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

9. TANGIBLE FIXED ASSETS

	Building improvement £	Charity organ £	Furniture, fixtures & equipment £	Total £
Cost				
At 1 January 2017	1,433,160	122,299	2,985	1,558,444
At 31 December 2017	1,433,160	122,299	2,985	1,558,444
Depreciation				
At 1 January 2017	200,566	17,122	315	218,003
Charged in the year	28,663	2,446	1,629	32,738
At 31 December 2017	229,229	19,568	1,944	250,741
Net Book Value				
31 December 2017	1,203,931	102,731	1,041	1,307,703
31 December 2016	1,232,594	105,177	2671	1,369,243

The original cost and improvements to Vicarage were not capitalised because the Vicarage is considered to be historic, inalienable and the costs are not available. The users of the accounts are principally the members of the Church. The trustees consider the carrying out of professional valuation to this asset at a value in the accounts is considerable compared to the limited additional benefit derived by the users of the accounts.

10. DEBTORS

	Total 2017 £	<i>Total 2016 £</i>
Debtors	13,205	5,653
Prepayments	57	2,610
Accrued income	3,773	-
	17,035	8,263

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

11. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other Creditor	15,000	17,480
Deferred Income	17,838	2,000
Accruals	33,312	33,529
	66,150	53,009

12. MOVEMENT IN FUNDS

RESTRICTED FUNDS

	Brought Forward £	Incoming resources £	Resources expended £	Transfers between Funds £	Carried Forward £
Building fund	(2,562)	7,175	7,052	2,439	-
Cultural fund	21,818	5,690	9,265	-	18,243
Youth work	5,174	1,342	2,079	-	4,437
Support fund	83	-	-	-	83
Mobility fund	1,045	-	-	-	1,045
Business concept plan	541	-	-	-	541
	26,099	14,207	18,396	2,439	24,349

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

12. MOVEMENT IN FUNDS (CONTINUED)

UNRESTRICTED FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers between funds £	Carried Forward £
General funds	254,647	239,478	186,618	864	308,371
Designated funds:					
Building fund-building & organ	1,337,771	-	31,109	-	1,306,662
Building fund-other fixed assets	3,303	-	-	(3,303)	-
	<u>1,595,721</u>	<u>239,478</u>	<u>217,727</u>	<u>(2,439)</u>	<u>1,615,033</u>

SUMMARY OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Carried Forward £
Restricted funds	26,099	14,207	18,396	2,439	24,349
Unrestricted funds	1,595,721	239,478	217,727	(2,439)	1,615,033
	<u>1,621,820</u>	<u>253,685</u>	<u>236,123</u>	<u>-</u>	<u>1,639,382</u>

Much against our historic policy of not valuing the church building, accounting rules – FRS 15: Tangible Fixed Assets requires us to capitalize the majority of the renovation project expenses which represent improvements to the building or are tangible assets like a new dishwasher. Going forward, this means that the renovation expenses, and especially the long term improvement expenses, will only gradually be depreciated in our books. The long term improvements designated fund will be depreciated over 50 years. This long term improvement fund does not represent money available for future improvements, but represents capitalized expenditures that will be annually depreciated over 50 years to reduce these capitalized assets.

**THE SWISS CHURCH IN LONDON
(L'EGLISE SUISSE DE LONDRES)
(SCHWEIZERKIRCHE IN LONDON)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2017**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2017 £	Designated funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	<i>Total funds 2016 £</i>
Fixed assets	-	1,307,703	-	1,307,703	1,340,442
Current assets	373,480	-	24,349	397,829	334,387
Current liabilities	(66,150)	-	-	(66,150)	(53,009)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	307,330	1,307,703	24,349	1,639,382	1,621,820

14. OPERATING LEASE COMMITMENTS

There were no lease commitments at the end of the year 2017 nor for 2016.

15. SHARE CAPITAL

The Swiss Church in London is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

16. TAXATION

The charity is not liable to tax on its charitable grants, donations or fee income earned in the course of its charitable activities, so long as the income is applied for the purposes of its charitable aims.