

ROMANS ONE ELEVEN TRUST

(Reg Charity No 1012736)

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5TH APRIL 2023

ROMANS ONE ELEVEN TRUST

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ROMANS ONE ELEVEN TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 5TH APRIL 2023

Trust status

The Trust was constituted by a deed dated 20th January 1992.

Charitable status

The Trust is a registered charity, number 1012736

Trustees

The Trustees who served during the year were as follows:

Dr R M Barrett
A Foulger
Rev J Sermon
A Woodhouse
Mrs R Bailey
Mr S Woosnam

Administrator

Mrs R Bailey

Bankers

Santander

Operational address

197 Staplers Road
Newport
Isle of Wight
PO30 2DP

Independent examiner

Hallidays
Riverside House
Kings Reach Business Park
Yew Street
Stockport
SK4 2HD



Annual Report 2022/23

Reference and Administrative Details

Reference and administrative details are shown on page 1 of the financial statements.

Objectives and Activities

- To advance the Christian religion through the partnership and mutual support of churches in Africa and the United Kingdom.
- To provide theological training for pastors in sister Churches in Africa. At the time of writing this is mainly in Uganda.
- To give support to Churches in Africa, in particular with their work with children and orphans.
- To encourage churches in the UK by their participation in the work of the Trust and through the facilitation of relationships with specific churches and young people in African countries.

Personnel

The Trustees were unchanged through the year:

Jon Sermon
Dick Barratt
Tony Foulger
Adam Woodhouse
Rachel Bailey
Stuart Woosnam

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 20th January 1992, amended on 7th November 2015.

Recruitment and appointment of trustees

The Trustees have power to appoint a new trustee or trustees. There is no limit to the number of trustees that may be appointed.

Induction and training

The charity does not possess a formal policy for the training and induction of trustees.

Organisational Structure

The Trustees are responsible for the overall running of the charity.

Day to day operational control is undertaken by the administrator who is supervised by the Trustees.

Achievements and Performance

Visits between Uganda and the UK were again put on hold due to the pandemic. The pre-Covid courses were completed at all three Spiritual Learning Centres and all students graduated from these courses. The commencement of three further courses was approved for the next financial year. The education of over 100 children and 12 pastors is still being sponsored through the Trust by people from the UK.

The continued difficulties COVID posed in Uganda have been even more serious in many ways than in the UK. Many of the rural communities in which most of our partner churches and schools are placed continued to suffer food shortages and large price increases. Many people who lost their jobs last year have faced eviction from rented housing this year and subsistence farming has failed in various locations.

Against such a backdrop, the element of mutual encouragement between churches in the UK and Africa has been needed more than ever. We have been able to maintain contact, mainly through social media, but we have also engaged several of our African partners in on-line worship and theological training. This could not replace all that has been lost, but it has helped to partially offset it. We were able this year to travel to Uganda again, renew relationships and engage in accountability practices to ensure the safe-keeping of finances and upkeep of buildings which are overseen by the Trust.

Financial Review

The Trustees continued the policy of careful stewardship for all of its projects. Money is not committed until it has been received and is available for use. The Trustees continue to agree to maintain a balance at the end of any year that will meet all known commitments for the following financial year. Because of this way of working there is no financial risk associated with the work of the Trust. The principal sources of funds remain individuals and United Reformed Churches.

Because of the continued lower level of giving the trustees have been seeking possible sources of grant funding, especially to enable our support of theological education in Uganda. But funding has fallen still further as a result of Covid-19 and the cost of living crisis. We are constantly reviewing what we can and cannot commit to in light of this.

Having due regard to the impact of COVID 19 and the other risks the Charity faces, the board of trustees has a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

The total reserves held at 5th April 2023 is £15,421 which is made up of the following:
Unrestricted funds £4,914
Restricted funds £10,507

Public Benefit

The Trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have regard for it in their administration of the Charity.

Clearly, much of the Trust's work is benefitting those outside the UK. The regeneration of whole communities is being helped considerably by the growth of churches, schools and orphanages in poorer, rural areas of Uganda. Many people who are not members of churches become involved in the work and help to develop it as well. It is not only members of the churches who benefit.

The training of pastors in Uganda helps to develop the work and service of thousands of Christians across that country for the good of their communities. The same may be said for churches in the UK. Through both education and the partnerships forged with overseas churches, the considerable benefit is generated for those members of churches participating in the work of the Trust. This, then, develops deeper commitment and greater service in the communities in which the participating churches live and work.

We continue to be grateful to God and his people for their support of this work. It continues to encourage churches and their members both in the UK and in parts of Africa.

Plans for Future Periods

The aims and objectives of the Trust remain true to the general objectives of the Trust, that is:

- To advance the Christian religion through the partnership and mutual support of churches in Africa and the United Kingdom.
- To provide theological training for pastors in sister Churches in Africa. At the time of writing this is mainly in Uganda.

- To give support to Churches in Africa, in particular with their work with children and orphans.
- To encourage churches in the UK by their participation in the work of the Trust and through the facilitation of relationships with specific churches and young people in African countries.

The Trust plans to achieve this through the continued provision of three theological training courses in the years 2023-2024 which are funded through a new initiative; 'Boost 100' which is well supported in the UK.

In addition to this, the Trust continues to provide child sponsorship to a large number of children, which pays for improved living conditions for children, many of whom are orphans, as well as paying their school and examination fees for the coming year.

The Trust also continues to provide pastor sponsorship for around 15 pastors who require support with living costs as a result of seeking vocational work in their pastoral duty. This support will enable churches to maintain a pastor for the year 2023-2024, whilst knowing that the living costs of the pastor and family are maintained.

Finally, the Trust anticipates a trustee's trip to Uganda in summer 2024. This is run with the purpose of the facilitation of relationships with specific churches and people, to achieve mutual encouragement and support and to continue and deepen the theological training which the areas receive.

Signed on behalf of the trustees on 22/10/2023:

Rev J Sermon

Mr S Woosnam

Romans One Eleven Trust

Independent examiner's report to the Trustees of Romans One Eleven Trust

I report to the trustees on my examination of the accounts of Romans One Eleven Trust for the year ended 5th April 2023, which are set out on pages 1 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Bennett, Chartered Accountant

ICAEW
Riverside House,
Kings Reach Business Park,
Yew Street,
Stockport,
SK4 2HD

24/01/2024

ROMANS ONE ELEVEN TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5TH APRIL 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
INCOMING RESOURCES (note 4)				
Income and endowments from	£	£	£	£
Donations and legacies	12,567	36,637	49,204	50,974
Interest from investments	-	-	-	-
Total	12,567	36,637	49,204	50,974
RESOURCES EXPENDED (note 3)				
Expenditure on				
Charitable activities - Child Sponsorship	-	19,239	19,239	17,391
Charitable activities - other	-	25,142	25,142	22,849
	-	44,381	44,381	40,240
Costs of management and administration				
Staff Salaries	-	6,388	6,388	6,388
Insurance	510	-	510	501
Printing, stationary & office	634	-	634	268
Independent examination fees	900	-	900	630
Conference expenses	-	-	-	-
UK tour expenses	-	-	-	-
Foreign tour expenses	4,021	-	4,021	-
Air tickets	-	3,651	3,651	1,708
Motor and travelling	-	-	-	-
Bank charges	-	-	-	-
Trustees expenses	-	-	-	-
	6,065	10,039	16,104	9,496
Total resources expended	6,065	54,419	60,484	49,735
Net income	6,502	(17,782)	(11,281)	1,238
Transfer of funds	(18,508)	18,508	-	-
Total funds brought forward	16,920	9,782	26,701	25,463
Total funds carried forward	4,914	10,507	15,421	26,701

ROMANS ONE ELEVEN TRUST

BALANCE SHEET

5TH APRIL 2023

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
CURRENT ASSETS					
Debtors	5	4,008	-	4,008	5,343
Cash at Bank		1,806	10,507	12,313	22,558
		<hr/>	<hr/>	<hr/>	<hr/>
		5,814	10,507	16,321	27,901
		<hr/>	<hr/>	<hr/>	<hr/>
CURRENT LIABILITIES					
Creditors: Among falling due within one year	6	900	-	900	1,200
NET CURRENT ASSETS		4,914	10,507	15,421	26,701
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,914	10,507	15,421	26,701
		<hr/>	<hr/>	<hr/>	<hr/>
THE FUNDS OF THE CHARITY					
UNRESTRICTED FUNDS	8	4,914	-	4,914	16,920
RESTRICTED FUNDS	7	-	10,507	10,507	9,782
		<hr/>	<hr/>	<hr/>	<hr/>
		4,914	10,507	15,421	26,701
		<hr/>	<hr/>	<hr/>	<hr/>

Signed on behalf of the trustees:

Rev J Sermon

Mr S Woosnam

Date: 22/10/2023

ROMANS ONE ELEVEN TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 5TH APRIL 2023 (continued)

1. ACCOUNTING POLICIES

Charity information

Romans One Eleven Trust is an unincorporated charity.

Statement of compliance

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019) and with Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives

Restricted funds are subject to specific conditions by donors as to how they may be used.

Income

Income is recognised when the charity has entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Debtors

Debtors are measured initially at the settlement amount due. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at Bank and in hand

This relates to current accounts held with UK banks and petty cash.

Creditors: Amounts falling due within one year

The charity has creditors which are measured at settlement amounts less any trade discounts.

Taxation

The organisation is exempt from income tax by reason of its charitable status.

Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. STAFF COSTS AND EMOLUMENTS

	2023	2022
The staff costs for the year are analysed as follows:		
	£	£
Salaries	<u>6,388</u>	<u>6,388</u>

ROMANS ONE ELEVEN TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 5TH APRIL 2023 (continued)

3. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Charitable Activities & grants				
Child sponsorship:				
Back to God	-	-	-	-
Jesus cares, Kibale	-	8,870	8,870	9,931
Luwafu	-	640	640	150
Sebbugo/Ssali Katumba	-	860	860	280
Western Presytery	-	500	500	460
Ebenezer Children's Centre	-	6,049	6,049	5,160
Oroga	-	-	-	-
Deus	-	520	520	210
Lubega Michael Jackson	-	1,800	1,800	1,200
Deo	-	-	-	-
	-	19,239	19,239	17,391
Other charitable activities:				
Kalasa church	-	3,650	3,650	4,249
Ndejji church	-	-	-	-
Deus	-	-	-	290
Patrick Ggenza	-	-	-	-
Ssanje Modern school	-	-	-	-
Duncan Sebachwa	-	1,945	1,945	2,085
Kakumiro school/Julius	-	1,500	1,500	2,550
Theology students	-	-	-	1,800
Bugoye	-	975	975	5,300
Kibaale Ssanje	-	2,175	2,175	3,345
Nyamiyaga	-	1,575	1,575	-
Richard Tusiime	-	6,352	6,352	2,230
Pastor Sponership	-	2,700	2,700	1,000
C.C.A.P Zambia	-	-	-	-
Simon/ Masese	-	-	-	-
Frank	-	4,000	4,000	-
Chasefu College	-	270	270	-
	-	25,142	25,142	22,849
	-	44,381	44,381	40,240

ROMANS ONE ELEVEN TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 5TH APRIL 2023 (continued)

4. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations and legacies				
Donations from churches	3,367	7,812	11,179	11,455
Donations from individuals	3,328	28,825	32,153	31,944
Donations from organisations	1,864	-	1,864	2,232
Gift aid receivable	4,008	-	4,008	5,343
	<hr/>	<hr/>	<hr/>	<hr/>
	12,567	36,637	49,204	50,974
	<hr/>	<hr/>	<hr/>	<hr/>
 Bank interest	 -	 -	 -	 -
	<hr/>	<hr/>	<hr/>	<hr/>
	12,567	36,637	49,204	50,974
	<hr/>	<hr/>	<hr/>	<hr/>

5. DEBTORS

Gift Aid	4,008	5,343
	<hr/>	<hr/>

**6. CREDITORS
DUE WITHIN ONE YEAR**

Accruals	900	1,200
	<hr/>	<hr/>

ROMANS ONE ELEVEN TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 5TH APRIL 2023 (continued)

7. RESTRICTED FUNDS

	Opening Balance	Movement in Income	Transfer Unrestricted	Movement in Expenses	Closing Balance
	£	£	£	£	£
Child sponsorship:					
Back to God	-	-	-	-	-
Jesus cares, Kibale	-	6,890	1,980	8,870	-
Luwafu	-	360	280	640	-
Sebbugo/Ssali Katumba	-	690	170	860	-
Western Presytery	-	500	-	500	-
Ebenezer Children's Centre	-	5,000	1,049	6,049	-
Oroga	-	-	-	-	-
Deus	-	300	220	520	-
Lubega Michael Jackson	-	1,800	-	1,800	-
Deo	-	-	-	-	-
Other charitable activities:					
Kalasa church	-	3,650	-	3,650	-
Ndejji church	-	-	-	-	-
Deus	-	-	-	-	-
Patrick Ggenza	-	-	-	-	-
Ssanje Modern school	-	-	-	-	-
Duncan Sebachwa	-	1,350	595	1,945	-
Kakumiro school/Julius	-	1,500	-	1,500	-
Theology students	-	2,820	1,905	4,725	-
Richard Tusiime	-	6,182	170	6,352	-
Pastor Sponsorship	-	1,790	910	2,700	-
C.C.A.P Zambia	-	-	-	-	-
Simon/ Masese	-	-	-	-	-
Frank	-	2,960	1,040	4,000	-
Chasefu College	-	120	150	270	-
	-	35,912	8,469	44,381	-
Administration	-	-	6,388	6,388	-
Air tickets	-	-	3,651	3,651	-
General fund	9,782	725	-	-	10,507
Abroad tour expenses	-	-	-	-	-
UK tour expenses	-	-	-	-	-
	9,782	36,637	18,508	54,419	10,507

ROMANS ONE ELEVEN TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 5TH APRIL 2023 (continued)

	2023	2022
	£	£
8. UNRESTRICTED FUNDS		
At 6th April 2022	16,920	16,151
Net Income/(expenditure)	6,502	8,801
Transfer of funds	<u>(18,508)</u>	<u>(8,031)</u>
At 5th April 2023	<u>4,914</u>	<u>16,920</u>
9. INDEPENDENT EXAMINATION FEES		
Independent examiner's fees for reporting on the accounts	<u>900</u>	<u>630</u>
10. TRUSTEES EXPENSES & SALARIES		
No expenses were paid to Trustees during the year ended 5th April 2023 (2022: £nil).		
Salary was paid as follows:		
R Bailey (as administrator)	6,388	6,388
	<u>6,388</u>	<u>6,388</u>
11. RELATED PARTY TRANSACTIONS		
There were no related party transactions during the year.		