

Registered Charity, no. 1061221

Ukraine Christian Ministries Trust
Accounts for the Year Ended 31 March 2022

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David Cooke & Co
Chartered Accountants
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UKRAINE CHRISTIAN MINISTRIES TRUST

Report of the Trustees for the Year Ended 31 March 2022

The Trustees have pleasure in submitting their report and the financial statements of the Trust for the year ended 31 March 2020.

Reference and Administrative Details

Ukraine Christian Ministries is a registered Charity, No. 1061221. The operating address of the charity is: Flat 5, 7 Tivoli Court, 64a Surrey Road, Bournemouth, Dorset, BH4 9HU.

The Trustees of the Charity during the year were as follows:

Mr N H R Bentliff
Dr E R May
Mr T M Roper
Mrs N Smith

Miss Ella Bewsey is the Chief Executive Officer of the charity, to whom day to day management is delegated by the trustees.

Structure, Governance and Management

The Trust is an unincorporated association governed by its Trust Deed and administered by its Trustees. New trustees are appointed from time to time by the vote of the existing trustees.

The Charity's Objects and Activities

The Charity's aims are to promote the advancement of the Christian religion or the material assistance of the poor or the advancement of education in the country of Ukraine (and other countries of the world as opportunities may arise), by conducting seminars with local pastors and assisting them with church-planting and mission work, and the provision of relief supplies.

Achievements & Performance

The events of this year have not stood in the way of our ministry, and indeed we have seen our partners increase the way that they serve those around them. Through the remainder of 2021 we continued to provide food parcels and other materials to those who were in need, many still struggling to recover from the impacts of the COVID 19 pandemic. Over the summer we ran summer camps in all of the villages and shared the Gospel with hundreds of children and young people. We joined with the church in Blagodatne to celebrate 25 years of partnered ministry in this village, and God's great goodness throughout these years. Throughout the year we were able to support many Ukrainians in need of practical provision or medical help.

In February of 2022, Russia invaded Ukraine and war broke out. Due to our long-standing partnerships with churches and other organisations in Ukraine, we were able to act immediately to provide assistance to those in need. With our financial support, our partners have been evacuating people from conflict zones, providing temporary shelter and transportation further on their journey. In our region there have been thousands of refugees

UKRAINE CHRISTIAN MINISTRIES TRUST

Report of the Trustees for the Year Ended 31 March 2022 (continued)

Achievements & Performance (continued)

arriving from conflict zones seeking to settle there. Our churches have been able to provide food, clothing, medications and other essentials to help these people settle in their new homes. We do not know how much longer this war will go on for, but we continue to support Ukrainians with essentials at a time when everything is so uncertain.

We are grateful that we are able to support the essential work of these churches at this time, and continue to pray for peace in Ukraine.

Public Benefit

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

Financial Review

The Trust achieved a surplus in the year under review, of £148,571 (2021, adjusted surplus £20,728). The trustees consider that the overall financial state of affairs of the Trust is satisfactory.

The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available for the Trust to meet its ongoing obligations. The policy is to hold sufficient reserves to enable the charity to meet its ongoing commitments and obligations.

On behalf of the trustees,

A handwritten signature in black ink, appearing to read 'N Bentliff', written over a horizontal line.

N Bentliff, Treasurer

13 October 2022

Ukraine Christian Ministries Trust

Statement of Financial Activities for the Year Ended 31 March 2022

	<u>Note</u>	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Restated Total <u>2021</u> <u>£</u>
Receipts					
Donations receivable		79,773	184,781	264,554	35,574
Legacies		-	-	-	50,000
Bank Interest		4	-	4	30
Total Incoming Resources		79,777	184,781	264,558	85,604
Payments					
<u>Cost of Generating Funds</u>					
Fundraising and Publicity		917	-	917	1,589
<u>Charitable Expenditure</u>					
Personal Ministry		16,708	-	16,708	21,041
Material Aid & Camps		32,486	58,341	90,827	36,003
Sponsorship of Ukrainian families		1,082	-	1,082	2,469
Independent Examination		600	-	600	400
Management & administration		5,853	-	5,853	3,374
		56,729	58,341	115,070	63,287
Total Resources Expended		57,646	58,341	115,987	64,876
Net incoming Resources		22,131	126,440	148,571	20,728
Fund balances brought forward		65,190	432	65,622	44,894
Fund balances carried forward		87,321	126,872	214,193	65,622

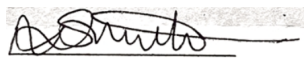
Ukraine Christian Ministries Trust

Balance Sheet as at 31 March 2022

	<u>Note</u>	<u>Unrestricted</u> <u>2022</u> <u>£</u>	<u>Restricted</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>	Restated Total <u>2021</u> <u>£</u>
Tangible Fixed Assets	4	-	-	-	-
Current Assets					
Bank Accounts - current		32,441	126,872	159,313	5,008
Bank Account - Foreign a/c's		4	-	4	13,077
Bank Account - deposit		39,218	-	39,218	45,567
Debtors	5	16,258	-	16,258	2,370
		87,921	126,872	214,793	66,022
Creditors: amounts falling due within one year					
Creditors and Accruals	6	600	-	600	400
Net Current Assets		87,321	126,872	214,193	65,622
Net Assets		87,321	126,872	214,193	65,622
Financed by:					
Reserves					
Accumulated Income Fund		87,321	126,872	214,193	65,622

Approved: _____

Trustee



Trustee

13 October 2022

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2022

1 Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention, in accordance with the Financial Reporting Standard 102 and the related Charities SORP effective from 2015.

(b) Income.

Voluntary income represents cash received during the year, including tax repayments receivable. Donations in kind, where material, are included at valuation.

(c) Resources Expended

The Charity is not VAT registered and is therefore unable to reclaim VAT on expenditure. All amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

(d) Depreciation.

All fixed assets are written off on a straight line balance basis over their expected useful lives, at the following annual rates:

Office equipment	25%
Motor vehicles	25%
Furniture, fixtures & fittings	25%

(e) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

2 Staff Costs	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Wages & Salaries	7,901	-	7,901	7,335
Maternity pay refundable	(4,493)	-	(4,493)	-
	3,408	-	3,408	7,335

The average number of employees during the year was 1 (2021: 1). No employee earned in excess of £60,000.

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2022 (continued)

3 Trustees' Remuneration & expenses

The trustees neither received nor waived any emoluments during the year (2021: £nil).

No out of pocket expenses were reimbursed to trustees.

4 Fixed Assets

	<u>Equipment</u>	<u>Office Equipment</u>	<u>Total</u>
<u>Cost or Valuation</u>			
At 31 March 2021	1,692	3,092	4,784
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>1,692</u>	<u>3,092</u>	<u>4,784</u>
<u>Depreciation</u>			
At 31 March 2021	1,692	3,092	4,784
Disposals	-	-	-
Charge for the Year	-	-	-
At 31 March 2022	<u>1,692</u>	<u>3,092</u>	<u>4,784</u>
Net Book Value 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

All of the fixed assets are used for direct charitable purposes.

5 Debtors	<u>Unrestricted 2022</u>	<u>Restricted 2022</u>	<u>Total 2022</u>	<u>Total 2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Gift Aid debtor	11,765	-	11,765	2,370
Maternity pay refund due	4,493	-	4,493	-
	<u>16,258</u>	<u>-</u>	<u>16,258</u>	<u>2,370</u>

6 Creditors

Independent Examination	600	-	600	400
	<u>600</u>	<u>-</u>	<u>600</u>	<u>400</u>

7 Restricted Funds

	<u>B/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>C/f</u>
Insulin appeal Fund	432	-	-	-	432
Crisis in Ukraine Fund	-	184,781	(58,341)	-	126,440
	<u>432</u>	<u>184,781</u>	<u>(58,341)</u>	<u>-</u>	<u>126,872</u>

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF UKRAINE CHRISTIAN MINISTRIES TRUST

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 4 to 7.

Respective responsibilities of trustees and independent examiner

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 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 Act.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



David Cooke MA(Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close, Banbury,
Oxon. OX16 9DS

13 October 2022