

**Ukraine Christian Ministries Trust Accounts for the  
Year Ended 31 March 2023**

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Accurate Complete Accounting Ltd  
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## **UKRAINE CHRISTIAN MINISTRIES TRUST**

### **Report of the Trustees for the Year Ended 31 March 2023**

The Trustees have pleasure in submitting their report and the financial statements of the Trust for the year ended 31 March 2023.

#### **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 Perseedoss 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**

As the war in Ukraine has continued, we have been able to support our churches and partners in Ukraine as they have provided care for those impacted by the war. We have helped to provide transport out of conflict zones, medical care, and food for displaced people. Many who have fled their homes in a hurry have done so with only what they could carry. We have been able to provide food, medication, clothing, pots and pans, and temporary housing. A large amount of effort goes in to providing food as the cost of products is still very high, and many do not have access to transport to get to the shops. Thanks to our winter warmth appeal, we raised funds to buy and fuel generators in all of the churches that we support. This has meant that these churches have become community hubs when the regular power outages happened throughout the winter months in particular.

We are grateful to our churches who have served so faithfully, despite these very challenging circumstances. Summer camps continued and many young people heard the Gospel for the first time. We praise God for many who have come to faith through the love that they have seen demonstrated in practical care.

## UKRAINE CHRISTIAN MINISTRIES TRUST

### Report of the Trustees for the Year Ended 31 March 2023 (continued)

#### 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 £12,810. 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,

  
Nathan Bentliff (A) 22, 2024 21:42 GMT+1

N Bentliff, Treasurer  
20<sup>th</sup> March 2023

## Ukraine Christian Ministries Trust

## Statement of Financial Activities for the Year Ended 31 March 2023


	<u>Note</u>	Unrestricted	Restricted	Total	Restated Total
		2023	2023	2023	2022
		£	£	£	£
<b>Receipts</b>					
Donations receivable		199,154	54,333	253,487	0
Legacies		339	0	339	0
Bank		260	0	260	0
Interest					
Total		<b>199,753</b>	<b>54,333</b>	<b>254,086</b>	0
Incoming Resources					
<b>Payments</b>					
<u>Cost of Generating Funds</u> Fundraising and Publicity		6,321	0	6,321	0
<u>Charitable Expenditure</u>					
Ongoing Church Ministries		27,479	0	27,479	0
Material Aid & Camps		33,756	141,916	175,672	0
Sponsorship of Ukrainian families		1,305	0	1,305	0
Independent Examination		2,916	0	2,916	0
Management & administration		27,583	0	27,583	0
		<b>93,039</b>	<b>141,916</b>	<b>234,955</b>	0
<b>Total Resources Expended</b>		<b>99,360</b>	<b>141,916</b>	<b>241,276</b>	0
<b>Net incoming Resources</b>		<b>100,393</b>	<b>-87,583</b>	<b>12,810</b>	0
Fund balances brought forward		<b>87,321</b>	<b>126,872</b>	<b>214,193</b>	0
Fund balances carried forward		<b>187,714</b>	<b>39,289</b>	<b>227,003</b>	0

## Ukraine Christian Ministries Trust

## Balance Sheet as at 31 March 2023

		Unrestricted		Restricted		Total	
	Note	2023		2023		2023	
		£		£		£	
<b>Tangible Fixed Assets</b>	<b>4</b>	£	9,660			£	9,660
						£	<b>9,660</b>
<b>Current Assets</b>							
Bank Accounts - current		£	83,766	£	517	£	84,283
Bank Account - Foreign a/c's		£	10,946			£	10,946
Bank Account - deposit		£	99,468			£	99,468
Debtors	<b>5</b>	£	24,146	£	-	£	24,146
		£	<b>218,326</b>	£	<b>517</b>	£	<b>218,843</b>
						£	<b>228,503</b>
<b>Creditors: amounts falling due within one year</b>							
Creditors and Accruals	<b>6</b>	£	1,500			£	1,500
<b>Net Current Assets</b>		£	<b>226,486</b>	£	<b>517</b>	£	<b>227,003</b>
<b>Net Assets</b>		£	<b>226,486</b>	£	<b>517</b>	£	<b>227,003</b>
Financed by:							
<b>Reserves</b>							
Accumulated Income Fund			<b>226,486</b>	£	<b>517</b>	£	<b>227,003</b>

Approved:

  
 Thomas M Roper (Apr 22, 2024 21:14 GMT+1)

Trustee

  
 Nicola Smith (Apr 22, 2024 21:26 GMT+1)

Trustee

## Ukraine Christian Ministries Trust

### Notes to the Accounts for the Year ended 31 March 2023

#### 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	Restricted	Total		Total
	<u>Note</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	-	<u>2022</u>
	<b>2</b>					
Wages & Salaries		£ 17,926	£ -	£ 17,926		£ 7,901
Maternity Pay Recoverable		£ (8,585)	£ -	£ (8,585)		£ (4,493)
		<b>£ 9,341</b>	<b>£ -</b>	<b>£ 9,341</b>		<b>£ 7,901</b>

The average number of employees during the year was 2 (2023: 2). No employee earned in excess of £60,000.

## Ukraine Christian Ministries Trust

## Notes to the Accounts for the Year ended 31 March 2023 (continued)

**3. Trustees' Remuneration & expenses**

The trustees neither received nor waived any emoluments during the year (2023: £nil). No out-of-pocket expenses were reimbursed to trustees.

**4. Fixed Assets**

<b>Fixed Assets</b>	<b><u>Fixture &amp; Fittings</u></b>	<b><u>Equipment</u></b>	<b><u>Total</u></b>
<u>Cost or Valuation</u>			
At 31 March 2022	£ 1,692	£ 3,092	<b>£ 4,784</b>
Additions	£ 12,880	£ -	<b>£ 12,880</b>
Disposals			
As at 31 March 2023	£ 14,572	£ 3,092	<b>£ 17,664</b>
<u>Depreciation</u>			
At 31 March 2022	£ 1,692	£ 3,092	<b>£ 4,784</b>
Disposals	£ -	£ -	<b>£ -</b>
Charge for the year	£ 3,220	£ -	<b>£ 3,220</b>
As at 31 March 2023	£ 4,912	£ 3,092	<b>£ 8,004</b>
Net Book Value at 31 March 2023	£ 9,660	£ -	<b>£ 9,660</b>
Net Book Value at 31 March 2022	£ -	£ -	<b>£ -</b>

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

**5. Debtors**

<b>Debtors</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
Gift Aid debtor	£ 15,561	£ -	£ 15,561	£ 11,765
Maternity pay refund due	£ 8,585	£ -	£ 8,585	£ 4,493
	<b>£ 24,146</b>	<b>£ -</b>	<b>£ 24,146</b>	<b>£ 16,258</b>

**6. Creditors:**

<b>Creditors</b>	£ 2,916	£ -	£ 2,916	£ 600
Independent Examiners	<b>£ 2,916</b>	<b>£ -</b>	<b>£ 2,916</b>	<b>£ 600</b>

**7. Restricted Funds**

<u>B/Fwd</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>C/Fwd</u>
£ 432				£ 432
£ 126,440	£ 54,333	£ (141,916)		£ 38,857
<b>£ 126,872</b>	<b>£ 54,333</b>	<b>£ (141,916)</b>	<b>£ -</b>	<b>£ 39,289</b>



## **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 2023, 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 Association of Accounting Technicians 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.

Vanusa de Aveiro BA Hons IBM, AAT  
Accurate Complete Accounting Ltd  
Upper Ground Floor  
Strete Place, St Peters Road  
Bournemouth, BH1 2LT  
20<sup>th</sup> March 2023












# Accounts 2023 - with full notes Revised

Final Audit Report

2024-04-22


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