

REALITY OUTREACH MINISTRIES INTERNATIONAL

England & Wales · Charity number 1061225

Details

Other names	ROMI
Status	Registered
Legal form	Charitable company
Company number	03174438
Registered	1997-03-13
Register	View on the Charity Commission register

Contact

Address	27 Fairfield Avenue Fareham PO14 1EB
Phone	01329515040
Email	heavensgates@realityoutreach.org.uk
Website	www.realityoutreach.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH

Activities: Religious activities - Presenting Christian drama

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Hungary
- Kenya
- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£21,466	£19,383	-	-
2023-12-31	£31,819	£36,601	-	-
2022-12-31	£33,000	£39,684	-	-
2021-12-31	£38,793	£35,623	-	-
2020-12-31	£43,392	£37,466	-	-

Trustees

Name	Role	Appointed
CARL BATH	Chair	2012-01-23
Dwayne Corbin		2017-01-20
Tom McIntyre		2026-02-24

REALITY OUTREACH MINISTRIES INTERNATIONAL

England & Wales - Charity number 1061225

Accounts

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

**Annual Report and
Financial Statements
for year ended
31st December 2023**

Charity registration number: 1061225
Company registration number: 3174438

Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)**

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**REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1061225
COMPANY NUMBER:	3174438
START OF FINANCIAL PERIOD	1 January 2023
END OF FINANCIAL PERIOD	31 December 2023
TRUSTEES AT 31 DECEMBER 2023	Mr C Bath - Chair and Secretary Mr D Corbin Rev R Krulik
STAFF AT 31 DECEMBER 2023	Mr C Snook - Drama director and CEO Mrs D Snook - Drama director
CORRESPONDENCE ADDRESS	27 Fairfiled Avenue Fareham PO14 1EB
GOVERNING DOCUMENT	Memorandum and Articles of Association Incorporated 18th March 1996, amended on 02nd December 2022
OBJECTS	Advancement of the Christian Faith
PARENT UNDERTAKING	Reality Outreach Ministries Inc. PO Box 844 St Catherines Ontario L2R 6Z4
BANKERS	Barclays Bank 67-69 West Street Fareham, Hampshire PO16 0AT
SOLICITORS	MacDonald Oates, Knockhundred Row Midhurst, West Sussex GU29 9DQ
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in submitting their annual report and the unaudited financial accounts of Reality Outreach Ministries International (the Charity or ROMI) as at and for the year ended 31 December 2023.

SECTION 1 - Objectives and Activities

Purposes of the Charity

ROMI is an evangelistic Christian Charity. The objects of the Charity are the advancement of the Christian faith and the worship of God by any means. This is primarily done through the staging of theatrical productions, the making and distribution of DVDs of such productions and related merchandise. The Trustees have had regard to the Charity Commission's guidance on public benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Charitable activities

ROMI continues to use the drama production called "Heaven's Gates & Hell's Flames" as a vehicle to share the Christian faith throughout The United Kingdom, Europe and Africa. The drama is a hard-hitting series of scenes which clearly show the Biblical principle that the decisions we make during our lifetime will affect where we will spend eternity when we die. It also gives very clear moral guidance encouraging a life that honours biblical values.

After being invited by a church, ROMI will send one of its teams to help the church stage the production after a few days of rehearsal and times of prayer. At all times the cast, which is made up of volunteers, is reminded of the spiritual reason for the drama and are encouraged to invite family and friends to the performances. Their involvement in the production teaches them drama skills and encourages confidence in their abilities as well as giving them an opportunity to share their faith with others.

ROMI is a non-denominational organisation working with a broad range of churches and individuals who hold to the beliefs of the Christian faith.

SECTION 2 - Achievement and Performance

Activities and achievements in the year

During 2023 ROMI conducted 5 successful missions in UK, 1 in Ireland, 2 in Ghana and 1 in Kenya.

ROMI also enabled a new team for East Africa based in Nairobi, Kenya. This involved organising for sound and lighting equipment to be shipped from UK to Nairobi plus a 10-day visit to assemble the equipment and train the team. Carl Bath, ROM World Missions director was also on the training visit.

During our time in Nairobi, we also conducted a very successful mission with the new team using their new equipment.

ROMI completed its review of governance and policies in early 2023 with approval being given by trustees at their 2023 AGM. We continue in membership with charitable advisory groups Trust Advice and thirtyone:eight. A salary review was also conducted in the light of changing circumstances and activities in recent years.

In December 2023 ROMI was informed of a planned 45% increase in accountancy costs from its previous provider. After research and discussion with the trustees it was decided to proceed with Independent Examiners Ltd who are a sister company of Trust Advice.

ROMI sets aside 10% of its income from churches and profits from merchandise as a tithe in accordance with biblical teaching. This fund is used to support other charities and in the year 2023 we were able to support several charitable organisations giving support for work against people trafficking and support for widows and orphans in areas affected by war and poverty.

Subsequent events and future developments

In 2024 ROMI will seek to continue its work in the UK, Europe and Africa as opportunities arise. It will seek to re-build and create new relationships and profile as opportunities arise.

ROMI continues to give financial and technical support to teams operating in Europe, Africa and other areas as needs arise and funding becomes available.

During 2024 ROMI will be working on supporting and increasing co-operation and support between the two teams now operating out of Nairobi. We are also working on a possible mission to Cyprus.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

SECTION 3 - Financial review

ROMI are thankful for the continued support of the majority of our donors.

The Charity made an overall deficit of £4,782 in the year. Income from churches has decreased by £1,181 compared to last year's income of £33,000.

The unrestricted funds at the year-end total £18,081, of which £7,463 is invested in fixed assets. Thus £10,618 remains as unrestricted general funds which the Trustees believe are sufficient to cover short term fluctuations in income and expenditure.

Reserves policy

The Trustees' aim is to retain funds equal to three months' operating expenditure to enable the Charity to withstand a financial setback or take advantage of an opportunity.

SECTION 4 - Structure, Governance and management:

Constitution

The Charity is a company limited by guarantee and is governed by its articles of association which require that the charity be managed by a Board of Trustees the members of which are directors and managing trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011. ROMI' s registration details, staff and professional advisers are to be found on page 3.

Induction and training of new trustees

The trustees are familiar with the practical work of the Charity. When a new trustee is appointed, appropriate induction and training is provided and they are made aware of the Charity Commission' s publications on Public Benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Organisational structure

The Board of Trustees administers the Charity and, in particular, makes all the strategic decisions. To facilitate the efficient operation of the Charity, the trustees delegate the authority for operational matters to ROMI's Drama Directors.

Related parties

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts. ROM Inc continues to guide the development of ROMI's activities in Europe and Africa, which are co-ordinated at the ROMI's registered office.

Risk management

The Trustees have identified the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The risk assessment has been reviewed during the year.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

For the financial year ended 31st December 2023, the company was entitled to exemption under 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year ended 31st December 2023 in accordance with section 476 of the Companies Act 2006.

Statement of Directors' responsibilities:

The trustees (who are also the directors of Reality Outreach Ministries International for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a.) select suitable accounting policies and apply them consistently;
- b.) observe the methods and principles in the Charities SORP;
- c.) make judgements and estimates that are reasonable and prudent;
- d.) state whether applicable accounting standard comprising FRS 102 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e.) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the section 476 of 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.

Small companies provision statement:

This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The financial statements were approved by the trustees, also directors of the charity on:

Date : *March 10, 2024*

Signed on behalf of the Board :

Name : *Sam H. F. Bath*


INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Reality Outreach Ministries International for the year ended 31st December 2023.

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").

Responsibilities and basis of report

I report in respect of my examination of the Trust'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 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 which gives 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.

Signed: 

Date: 12.03.2024

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations	2a	9,604	7,312	16,915	13,392
Charitable Activities	2b	12,620	0	12,620	16,451
Other Trading Activities	2c	1,950	0	1,950	3,157
Other Income	2d	334	0	334	0
TOTAL		24,508	7,312	31,819	33,000
RESOURCES EXPENDED					
Expenditure on:					
Raising Funds	4a	1,087	0	1,087	2,009
Charitable Activities	4b	28,093	7,420	35,513	37,495
Other expenditure	4c	0	0	0	180
TOTAL		29,181	7,420	36,601	39,684
NET INCOME/(EXPENDITURE)		-4,673	-109	-4,782	-6,684
NET MOVEMENT IN FUNDS		-4,673	-109	-4,782	-6,684
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		22,754	215	22,969	29,653
TOTAL FUNDS CARRIED FORWARD		18,081	106	18,187	22,969

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

**REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)**

Company Registration Number: 3174438

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	6	7,463	0	7,463	9,088
Current Assets					
Stocks	3a	476	0	476	627
Debtors	8	1,229	0	1,229	1,699
Cash at bank and in hand	9	11,259	106	11,365	13,922
Total Current Assets		12,964	106	13,070	16,248
Creditors: amounts falling due within one year	10	2,346	0	2,346	2,367
NET CURRENT ASSETS		10,618	106	10,724	13,881
TOTAL ASSETS less current liabilities		18,081	106	18,187	22,969
Creditors: amounts falling due in more than one year	11	0	0	0	0
NET ASSETS		18,081	106	18,187	22,969
Funds of the Charity					
General Funds		18,081	0	18,081	22,754
Restricted Funds	12	0	106	106	215
Total Funds		18,081	106	18,187	22,969

For the year ending 31st December 2023 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

Directors' responsibility:

1. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006; and
2. The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 and 9 were approved by the directors, and authorised for issue on:

Date: *March 10, 2024*

Signed and approved by on behalf of all the Directors:

Print name : *Samuel J. Bath*


REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

1. Accounting Policies

(a) Accounting convention

The financial accounts are prepared under the historical cost convention and are presented in accordance with the Statement of Recommended Practice (SORP) applicable to charities and Financial Reporting Standard 102.

(b) Basis of preparation of financial accounts

The financial accounts of the Charity include all the assets and liabilities and incoming and outgoing resources under the control of its Trustees. Donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees.

Donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward insofar as the Trustees are satisfied that future funding will cover such deficits.

(c) Going concern

The trustees of ROMI believe that though COVID-19 has had some impact in previous years due to continued support the Charity's ability to continue to operate as a going concern.

(c) Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its useful economic life:

Drama equipment - 25% reducing balance

Motor vehicles - 25% reducing balance

Computer equipment - 25% reducing balance

(d) Stocks

Stocks comprising religious T-shirts, videos and DVDs are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

(e) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time based expenditures attributable to the ensuing year

(f) Cash and cash equivalents

This caption represents the amounts held in bank accounts and cash at the balance sheet date. This is held to meet the day to day running costs of the charity as they fall due.

(g) Creditors

Creditors are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(h) Incoming resources

All incoming resources are included on a Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deposits received for future performances are constructively non-refundable and recognised as income on receipt.

(i) Resources expended

All expenditure is recognised when the liability is incurred. The costs of generating funds and management and administration costs are met from unrestricted funds.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

(j) Taxation

The Company is a registered charity and, in the opinion of the Trustees, is exempt from corporation tax on its surpluses on financial activities in accordance S.486 of the Corporation Tax Act 2010.

(k) Grant income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial accounts when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

(l) Allocation and apportionment of cost

Direct expenditure relates to the provision of drama in furtherance of the charitable objectives and is disclosed as direct costs of charitable activities. The costs of fundraising trading include the cost of stock sold. Expenses relating to restricted funds are shown separately.

(m) Foreign currencies

Transactions in foreign currencies are recorded either at the rate of exchange at the date of the transaction or, in the case of expenditure at the rate at which corresponding foreign currency income was recorded. Foreign currency balances have been translated at the rates of exchange ruling at the balance sheet date.

2. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations and Legacies					
Individual Donations	8,804	0	0	8,804	11,877
Alumni	0	0	1,278	1,278	1,515
HO Donation	800	0	0	800	0
ROM - East Africa Team	0	0	6,034	6,034	0
	9,604	0	7,312	16,915	13,392
b) Charitable Activities					
Income from churches	12,620	0	0	12,620	16,451
	12,620	0	0	12,620	16,451
c) Other Trading Activities					
Sale of Production merchandise	1,872	0	0	1,872	3,098
Vimeo streaming sales	78	0	0	78	59
	1,950	0	0	1,950	3,157
d) Other					
Currency exchange gain	0	0	0	0	0
Other	334	0	0	334	0
	334	0	0	334	0

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Raising Funds					
Cost of goods sold	1,087	0	0	1,087	350
	1,087	0	0	1,087	350
b) Charitable Activities					
Wages and salaries	13,325	0	0	13,325	18677
Internet / Telephone	496	0	0	496	569
Postage, shipping and stationary	352	0	0	352	76
Bank / Transaction charges	37	0	0	37	65
Liability insurance and professional fees	1,129	0	0	1,129	897
Travel and subsistence	1,969	0	1,386	3,355	4142
Motor running costs	1,627	0	0	1,627	3666
Drama equipment	215	0	0	215	586
Repairs and maintenance	982	0	0	982	120
Depreciation	2,273	0	0	2,273	2981
Newsletter	335	0	0	335	539
Conference space hire and advertising	71	0	0	71	37
Webhosting and computer consumables	1,160	0	0	1,160	594
Donations to Christian outreach organisations	2,251	0	0	2,251	1990
Bookkeeping and administration	525	0	0	525	593
Companies House fees	13	0	0	13	13
Independent Examiner's fees	1,332	0	0	1,332	1950
ROM - East Africa Project	0	0	6,034	6,034	0
	28,093	0	7,420	35,513	37,495
c) Other Expenditure					
Currency exchange loss	0	0	0	0	180
	0	0	0	0	180

4. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	13,325	18,677
Employer's National Insurance Costs	0	0
Pension Contributions	0	0
	13,325	18,677

No employee received emoluments in excess of £60,000. (2021/22: None) Staff are paid through the PAYE system.

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was: None. (2021/22: None)

The average full-time equivalent of staff is 2.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

5. TRUSTEES AND OTHER RELATED PARTIES TRANSACTION

No payments were made to trustees or any persons connected with them during this financial period.

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts. ROM has donated £800 to ROMI for general support.

£6,034 funds were used by ROMI on behalf of ROM Inc in the year to support setting up the East Africa team. (2022: None).

6. TANGIBLE FIXED ASSETS

		Drama Equipment	Motor Vehicles	Computer Equipment	Total
		£	£	£	£
Cost	01-Jan-23	27,124	33,600	11,191	71,915
Additions		343	0	305	648
Cost at	31-Dec-23	<u>27,467</u>	<u>33,600</u>	<u>11,496</u>	<u>72,563</u>
Depreciation	01-Jan-23	23,026	30,937	8,864	62,827
Charge		1,025	666	582	2,273
Depreciation at	31-Dec-23	<u>24,051</u>	<u>31,603</u>	<u>9,446</u>	<u>65,100</u>
Net Book Value	31-Dec-23	<u>3,416</u>	<u>1,997</u>	<u>2,050</u>	<u>7,463</u>
Net Book Value	31-Dec-22	4,098	2,663	2,327	9,088

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022: None

7. STOCK

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Goods for resale	476	0	476	627
	<u>476</u>	<u>0</u>	<u>476</u>	<u>627</u>

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Gift Aid Recoverable	666	0	666	424
Prepayments	563	0	563	875
Trade Debtors	0	0	0	400
	<u>1,229</u>	<u>0</u>	<u>1,229</u>	<u>1,699</u>

9. CASH AT BANK AND IN HAND

	2023 £	2022 £
Cash at bank and on hand	11,365	13,922
	<u>11,365</u>	<u>13,922</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Trade Creditors	57	0	57	66
Taxes and social security	49	0	49	80
C Snook expense account	908	0	908	361
Accrued charges	1,332	0	1,332	1,860
	2,346	0	2,346	2,367

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Other	0	0	0	0
	0	0	0	0

12. RESTRICTED FUNDS
Current Year

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers	Balance 31-Dec-23 £
Alumni	215	1,278	-1,386	0	106
ROMI - East Africa Team	0	6,034	-6,034	0	0
	215	7,312	-7,420	0	106

Previous Year

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers	Balance 31-Dec-22 £
Alumni	789	1533	-2,259	152	215
	789	1,533	-2,259	152	215

Alumni

Donations received from former cast members in support of overseas teams and operations. The expenditure charged against this income generally represents travel and subsistence in support of overseas operations and small equipment purchases for overseas teams.

ROMI - East Africa Team

ROMI received funds from ROM to assist with setting up the East Africa Team.

The restricted funds are wholly represented by cash reserves of the charity

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

REALITY OUTREACH MINISTRIES INTERNATIONAL

England & Wales - Charity number 1061225

Accounts

**REALITY OUTREACH
MINISTRIES INTERNATIONAL**
(Limited by Guarantee)

TRUSTEES' REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 December 2022

Company registration number: 3174438

Charity registration number: 1061225

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

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REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 December 2022

THE CHARITY:

Registered name : Reality Outreach Ministries International
Legal status : Company limited by guarantee
Registered office : 27 Fairfield Avenue, Fareham, Hampshire PO14 1EB
Company registration no: 3174438
Registered charity no : 1061225
Telephone number : 01329 515040
Website : www.realityoutreach.org.uk
Email address : heavensgates@realityoutreach.org.uk

PARENT UNDERTAKING

Name : Reality Outreach Ministries Inc.
Address : PO Box 844, St Catherines, Ontario L2R 6Z4
Website : www.realityoutreach.org

COMPANY TRUSTEES

Rev R Krulik
Mr C Bath
Mr D Corbin

COMPANY SECRETARY

Mr C Bath

STAFF

Mr C Snook : Drama director and CEO
Mrs D Snook : Drama director

PROFESSIONAL ADVISERS

Accountants: Wood, Hicks & Co., Units 1-2 Warrior Court, 9-11 Mumby Road,
Gosport, Hampshire PO12 1BS
Bankers: Barclays Bank, 67-69 West Street, Fareham, Hampshire PO16 0AT
Solicitors: MacDonald Oates, Knockhundred Row, Midhurst,
West Sussex GU29 9DQ

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2022

The Trustees have pleasure in submitting their annual report and the unaudited financial accounts of Reality Outreach Ministries International (the Charity or ROMI) as at and for the year ended 31 December 2022.

SECTION 1 - OBJECTIVES AND ACTIVITIES

Purposes of the Charity

ROMI is an evangelistic Christian Charity. The objects of the Charity are the advancement of the Christian faith and the worship of God by any means. This is primarily done through the staging of theatrical productions, the making and distribution of DVDs of such productions and related merchandise. The Trustees have had regard to the Charity Commission's guidance on public benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Charitable activities

ROMI continues to use the drama production called "Heaven's Gates & Hell's Flames" as a vehicle to share the Christian faith throughout The United Kingdom, Europe and Africa. The drama is a hard-hitting series of scenes which clearly show the Biblical principle that the decisions we make during our lifetime will affect where we will spend eternity when we die. It also gives very clear moral guidance encouraging a life that honours biblical values.

After being invited by a church, ROMI will send one of its teams to help the church stage the production after a few days of rehearsal and times of prayer. At all times the cast, which is made up of volunteers, is reminded of the spiritual reason for the drama and are encouraged to invite family and friends to the performances. Their involvement in the production teaches them drama skills and encourages confidence in their abilities as well as giving them an opportunity to share their faith with others.

ROMI is a non-denominational organisation working with a broad range of churches and individuals who hold to the beliefs of the Christian faith.

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE

Activities and achievements in the year

2022 was very much a year of re-establishing its activities after the Covid lock downs from previous years. ROMI conducted 4 successful missions in UK, 2 in Vienna, Austria and one in Girona, Spain.

ROMI also helped our Siberian team to assemble the equipment they purchased in 2020 and gave training on its use. The planned visit in 2020 to assemble the equipment and carry out training was postponed due to Covid-19 restrictions followed by the war in Ukraine. Therefore, assistance and training were conducted via a series of zoom calls.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2022

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE (continued)

Activities and achievements in the year (continued)

ROMI initiated a complete review of governance and policies in the latter part of 2022, this review will be completed early 2023. Guidance was sought from charitable advisory groups called Trust Advice and thirtyone:eight and we now hold membership with both of these organisations. Part of this review resulted in updating our articles, there were no significant changes needed but just a general updating of language and descriptions etc. This was guided by our advisors at Trust Advice and submitted successfully to Charity Commission in December 2022. A salary review was also conducted in the light of changing circumstances and activities in recent years.

ROMI sets aside 10% of its income from churches and profits from merchandise as a tithe in accordance with biblical teaching. This fund is used to support other charities and in the year 2022 we were able to support several charitable organisations giving support for work against people trafficking and support for widows and orphans.

Subsequent events and future developments

In 2023 ROMI will seek to continue its work in the UK, Europe and Africa as opportunities arise. It will seek to re-build and create new relationships and profile as general activity among churches and theatres resumes once again.

ROMI continues to give financial and technical support to teams operating in Europe, Africa and other areas as needs arise and funding becomes available.

During 2023 ROMI will be working on shipping a new set of equipment to Kenya for a new East Africa team. This will also involve a visit to assemble the equipment and provide training.

The policy review mentioned above will be completed early 2023.

SECTION 3 - FINANCIAL REVIEW

ROMI are thankful for the continued support of the majority of our donors post Covid although there have been a couple of significant donors who have had to cease their support through personal circumstances.

The Charity made an overall deficit of £6,684 in the year. Income from churches has increased from £400 last year to £16,451.

The unrestricted funds at the year-end total £22,754, of which £9,088 is invested in fixed assets. Thus £13,666 remains as unrestricted general funds which the Trustees believe are sufficient to cover short term fluctuations in income and expenditure.

Reserves policy

The Trustees aim is to retain funds equal to three months' operating expenditure to enable the Charity to withstand a financial setback or take advantage of an opportunity.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2022

SECTION 4 - STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a company limited by guarantee and is governed by its articles of association which require that the charity be managed by a Board of Trustees the members of which are directors and managing trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011. ROMI's registration details, staff and professional advisers are to be found on page 3.

Induction and training of new trustees

The trustees are familiar with the practical work of the Charity. When a new trustee is appointed, appropriate induction and training is provided and they are made aware of the Charity Commission's publications on Public Benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Organisational structure

The Board of Trustees administers the Charity and, in particular, makes all the strategic decisions. To facilitate the efficient operation of the Charity, the trustees delegate the authority for operational matters to ROMI's Drama Directors.

Related parties

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts. ROM Inc continues to guide the development of ROMI's activities in Europe and Africa, which are co-ordinated at the ROMI's registered office.

Risk management

The Trustees have identified the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The risk assessment has been reviewed during the year.

By order of the Board of Trustees



..... Trustee and secretary
C Bath

4 August 2023

Board of Trustees
Reality Outreach Ministries International
27 Fairfield Avenue
Fareham
Hampshire PO14 1EB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
REALITY OUTREACH MINISTRIES INTERNATIONAL (Limited by Guarantee)
ON THE UNAUDITED FINANCIAL ACCOUNTS**

I report to the charity trustees on my examination of the financial accounts of the Company for the year ended 31 December 2022 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (who are also the directors of the Company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the 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 that gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or,
- the accounts do not accord with such records; or,
- the accounts do not comply with the relevant accounting requirements under section 396 of the 2006 Act 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; or,
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102), second edition October 2019.

I have no concerns and have come across no 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.


.....
P J Sommerville ACA

4 August 2023

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court,
9-11 Mumby Road,
Gosport
Hampshire PO12 1BS

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

BALANCE SHEET

31 December 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
FIXED ASSETS			
Tangible assets	4	<u>9,088</u>	<u>11,596</u>
CURRENT ASSETS			
Stocks		627	2,286
Debtors	5	1,699	1,024
Cash at bank and in hand		<u>13,922</u>	<u>16,953</u>
		<u>16,248</u>	<u>20,263</u>
CREDITORS: Amounts falling due within one year	6	<u>2,367</u>	<u>2,206</u>
NET CURRENT ASSETS		<u>13,881</u>	<u>18,057</u>
TOTAL NET ASSETS		<u><u>£22,969</u></u>	<u><u>£29,653</u></u>
REPRESENTED BY:			
ACCUMULATED FUNDS			
	15, 16		
Unrestricted funds		22,754	28,864
Restricted funds		<u>215</u>	<u>789</u>
ACCUMULATED FUNDS AT 31 DECEMBER,		<u><u>£22,969</u></u>	<u><u>£29,653</u></u>


STATEMENTS OF THE TRUSTEES

The Trustees:

- are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the Trustees have not required the company to obtain an audit in accordance with section 476 of the Act.
- acknowledge their responsibilities for complying with requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on
4 August 2023 and signed on its behalf


..... Trustee
C Bath

The notes set out on pages 10 to 20 form part of these financial accounts.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 1 - LEGAL STATUS AND OBJECTIVES OF REALITY OUTREACH MINISTRIES INTERNATIONAL

Reality Outreach Ministries International (the Charity) is a company limited by guarantee and not having a share capital. The Charity is run by a board of trustees the members of which are directors and charity trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011.

The objects of the Charity are the advancement of the Christian faith and the worship of God by any means.

NOTE 2 - NATURE AND PURPOSE OF FUNDS

Restricted funds

Alumni

Donations received from former cast members in support of overseas teams and operations. The expenditure charged against this income generally represents travel and subsistence in support of overseas operations and small equipment purchases for overseas teams.

Coronavirus Job Retention Scheme (CJRS)

Funding to support and protect jobs in the wake of the economic impacts of the pandemic.

Designated fund

Tithe

ROMI designates 10% of its income received from churches in pursuance of its drama activities and 10% of its profit from sales of merchandise to a Tithe Fund. This fund is used for the support of outreach work by other Christian charitable organisations.

NOTE 3 - ACCOUNTING POLICIES

(a) Accounting convention

The financial accounts are prepared under the historical cost convention and are presented in accordance with the Statement of Recommended Practice (SORP) applicable to charities and Financial Reporting Standard 102.

(b) Basis of preparation of financial accounts

The financial accounts of the Charity include all the assets and liabilities and incoming and outgoing resources under the control of its Trustees. Donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees.

Donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward insofar as the Trustees are satisfied that future funding will cover such deficits.

(c) Going concern

ROMI was impacted by Covid-19 and the lockdowns that were put in place by the Government meant that the Company could not operate normally. However, the Company received government support to mitigate the fall in income. This ensured that sufficient reserves were maintained. For this reason, the trustees believe that COVID-19 has not impacted the Charity's ability to continue to operate as a going concern.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 3 – ACCOUNTING POLICIES (continued)

(c) Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its useful economic life:

Drama equipment	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% reducing balance

(d) Stocks

Stocks comprising religious T-shirts, videos and dvds are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

(e) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(f) Cash and cash equivalents

This caption represents the amounts held in bank accounts and cash at the balance sheet date. This is held to meet the day to day running costs of the charity as they fall due.

(g) Creditors

Creditors are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(h) Incoming resources

All incoming resources are included on a Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deposits received for future performances are constructively non-refundable and recognised as income on receipt.

(i) Resources expended

All expenditure is recognised when the liability is incurred. The costs of generating funds and management and administration costs are met from unrestricted funds.

(j) Taxation

The Company is a registered charity and, in the opinion of the Trustees, is exempt from corporation tax on its surpluses on financial activities in accordance S.486 of the Corporation Tax Act 2010.

(k) Grant income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial accounts when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

(l) Allocation and apportionment of costs

Direct expenditure relates to the provision of drama in furtherance of the charitable objectives and is disclosed as direct costs of charitable activities. The costs of fundraising trading include the cost of stock sold.

Expenses relating to restricted funds are shown separately.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 3 – ACCOUNTING POLICIES (continued)

(m) Foreign currencies

Transactions in foreign currencies are recorded either at the rate of exchange at the date of the transaction or, in the case of expenditure at the rate at which corresponding foreign currency income was recorded. Foreign currency balances have been translated at the rates of exchange ruling at the balance sheet date.

NOTE 4 – TANGIBLE ASSETS

<u>Year ended 31 December 2022</u>	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
Cost				
At 1 January 2022	26,726	33,600	11,116	71,442
Additions	398		75	473
Disposals				-
At 31 December 2022	<u>27,124</u>	<u>33,600</u>	<u>11,191</u>	<u>71,915</u>
Depreciation/amortisation				
At 1 January 2022	21,706	30,049	8,091	59,846
Charge for year	1,320	888	773	2,981
Disposals				-
At 31 December 2022	<u>23,026</u>	<u>30,937</u>	<u>8,864</u>	<u>62,827</u>
Net book value				
At 31 December 2022	<u>£ 4,098</u>	<u>£ 2,663</u>	<u>£ 2,327</u>	<u>£ 9,088</u>
At 31 December 2021	<u>£ 5,020</u>	<u>£ 3,551</u>	<u>£ 3,025</u>	<u>£11,596</u>
<u>Year ended 31 December 2021</u>	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
Cost				
At 1 January 2021	26,677	33,600	10,859	71,136
Additions	299		257	556
Disposals	(250)			(250)
At 31 December 2021	<u>26,726</u>	<u>33,600</u>	<u>11,116</u>	<u>71,442</u>
Depreciation/amortisation				
At 1 January 2021	20,282	28,865	7,133	56,280
Charge for year	1,674	1,184	958	3,816
Disposals	(250)			(250)
At 31 December 2021	<u>21,706</u>	<u>30,049</u>	<u>8,091</u>	<u>59,846</u>
Net book value				
At 31 December 2021	<u>£ 5,020</u>	<u>£ 3,551</u>	<u>£ 3,025</u>	<u>£11,596</u>
At 31 December 2020	<u>£ 6,395</u>	<u>£ 4,735</u>	<u>£ 3,726</u>	<u>£14,856</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 8 – CHARITABLE ACTIVITIES

	<u>Year ended 31 December 2022</u>		
<u>Year ended 31 December 2022</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£16,451	£ -	£16,451
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£ 400	£ -	£ 400
	<u> </u>	<u> </u>	<u> </u>

NOTE 9 – OTHER TRADING INCOME

	<u>Year ended 31 December 2022</u>		
<u>Year ended 31 December 2022</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	3,098		3,098
Vimeo streaming sales	59		59
	<u> </u>	<u> </u>	<u> </u>
	£ 3,157	£ -	£ 3,157
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	12		12
Vimeo streaming sales			-
	<u> </u>	<u> </u>	<u> </u>
	£ 12	£ -	£ 12
	<u> </u>	<u> </u>	<u> </u>

NOTE 10 – OTHER INCOME

	<u>Year ended 31 December 2022</u>		
<u>Year ended 31 December 2022</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Currency exchange gain			-
Profit on disposal of fixed assets			-
	<u> </u>	<u> </u>	<u> </u>
	£ -	£ -	£ -
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Currency exchange gain	6	(2)	4
Profit on disposal of fixed assets	118		118
	<u> </u>	<u> </u>	<u> </u>
	£ 124	£ (2)	£ 122
	<u> </u>	<u> </u>	<u> </u>

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 11 – RAISING FUNDS

<u>Year ended 31 December 2022</u>	<u>Year ended 31 December 2022</u>		
	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Opening stock	2,286		2,286
Purchases	350		350
Closing stock	(627)		(627)
	<u>£2,009</u>	<u>£ -</u>	<u>£2,009</u>
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Opening stock	2,306		2,306
Purchases			-
Closing stock	(2,286)		(2,286)
	<u>£ 20</u>	<u>£ -</u>	<u>£ 20</u>

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

<u>Year ended 31 December 2022</u>	<u>Year ended 31 December 2022</u>		
	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Wages and salaries (see Note 14)	18,677		18,677
Telephone	569		569
Postage, shipping and stationery	35	41	76
Bank charges	65		65
Liability insurance and professional fees	897		897
Travel and subsistence	2,791	1,351	4,142
Motor running costs	2,897	769	3,666
Drama equipment and other expenses	488	98	586
Repairs and maintenance	120		120
Depreciation	2,981		2,981
Newsletter	539		539
Conference space hire and advertising	37		37
Webhosting and computer consumables	594		594
Donations to Christian outreach organisations	1,990		1,990
Bookkeeping and administration	593		593
Companies House fees	13		13
Independent examiner's fees	1,950		1,950
	<u>£35,236</u>	<u>£ 2,259</u>	<u>£37,495</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES (continued)

<u>Year ended 31 December 2021</u>	<u>Year ended 31 December 2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Wages and salaries (see Note 14)	7,753	15,242	22,995
Telephone	564		564
Postage, shipping and stationery	138		138
Bank charges	36	136	172
Liability insurance and professional fees	494		494
Travel and subsistence		27	27
Motor running costs	2,046		2,046
Drama equipment and other expenses	78	295	373
Repairs and maintenance	56		56
Depreciation	3,816		3,816
Newsletter	141		141
Conference space hire and advertising	20		20
Webhosting and computer consumables	450		450
Donations to Christian outreach organisations	950	920	1,870
Bookkeeping and administration	496		496
Companies House fees	13		13
Independent examiner's fees	1,932		1,932
	<u>£18,983</u>	<u>£16,620</u>	<u>£35,603</u>

NOTE 13 – OTHER EXPENDITURE

<u>Year ended 31 December 2022</u>	<u>Year ended 31 December 2022</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Currency exchange loss	198	(18)	180
	<u>£ 198</u>	<u>£ (18)</u>	<u>£ 180</u>
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Currency exchange loss			-
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 14 - PAYROLL AND STAFFING

<u>Year ended 31 December 2022</u>	<u>No.</u>	<u>Year ended 31 December 2022</u>		<u>Total</u> £
		<u>Gross Wages & Salaries</u> £	<u>Employer's National Insurance</u> £	
Employees	2	18,677	503	19,180
Less: Employer's Allowance				(503)
				<u>£18,677</u>

The average full-time equivalent of staff is 2.
No employees received emoluments exceeding £60,000.

<u>Year ended 31 December 2021</u>	<u>No.</u>	<u>Year ended 31 December 2021</u>		<u>Total</u> £
		<u>Gross Wages & Salaries</u> £	<u>Employer's National Insurance</u> £	
Employees	2	22,995	934	23,929
Less: Employer's Allowance				(934)
				<u>£22,995</u>

The average full-time equivalent of staff is 2.
No employees received emoluments exceeding £60,000.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 15 - ANALYSIS OF MOVEMENT IN FUNDS

Year ended 31 December 2022

	Balances brought forward	Incoming resources	Resources expended	Transfers between funds	Balances carried forward
	£	£	£	£	£
Unrestricted					
- General	28,767	31,485	(35,438)	(2,122)	22,692
- Tithe	97		(2,005)	1,970	62
	<u>28,864</u>	<u>31,485</u>	<u>(37,443)</u>	<u>(152)</u>	<u>22,754</u>
Restricted					
- Alumni	789	1,533	(2,259)	152	215
- CJRS	-				-
	<u>789</u>	<u>1,533</u>	<u>(2,259)</u>	<u>152</u>	<u>215</u>
	<u>£29,653</u>	<u>£33,018</u>	<u>£(39,702)</u>	<u>£ -</u>	<u>£22,969</u>

Year ended 31 December 2021

	Balances brought forward	Incoming resources	Resources expended	Transfers between funds	Balances carried forward
	£	£	£	£	£
Unrestricted					
- General	25,819	22,018	(18,053)	(1,017)	28,767
- Tithe	57		(950)	990	97
	<u>25,876</u>	<u>22,018</u>	<u>(19,003)</u>	<u>(27)</u>	<u>28,864</u>
Restricted					
- Alumni	607	1,533	(1,378)	27	789
- CJRS	-	15,242	(15,242)		-
	<u>607</u>	<u>16,775</u>	<u>(16,620)</u>	<u>27</u>	<u>789</u>
	<u>£26,483</u>	<u>£38,793</u>	<u>£(35,623)</u>	<u>£ -</u>	<u>£29,653</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 16 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

<u>Year ended 31 December 2022</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
- General	9,088	13,604	22,692
- Tithe		62	62
	<u>9,088</u>	<u>13,666</u>	<u>22,754</u>
Restricted			
- Alumni		215	215
- CJRS			-
	<u>£ 9,088</u>	<u>£13,881</u>	<u>£22,969</u>
<u>Year ended 31 December 2021</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
- General	11,596	17,171	28,767
- Tithe		97	97
	<u>11,596</u>	<u>17,268</u>	<u>28,864</u>
Restricted			
- Alumni		789	789
- CJRS			-
	<u>£11,596</u>	<u>£18,057</u>	<u>£29,653</u>

NOTE 17 - TRUSTEES' REMUNERATION AND EXPENSES

No members of the Board of Trustees nor any persons connected with them have received remuneration in respect of their services as trustees during the year. No trustees received reimbursement of expenses for services provided to the Charity.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 19 - FUNDS HELD AS AGENT

ROMI holds funds on behalf of the following organisations as an agent. These amounts are not included in the assets, income or expenditure of ROMI in the reporting period. All monies are separated to their own funds on the Charity's accounting software to ensure segregation and safe custody from the Charity's own assets.

	<u>2022</u>	<u>2021</u>
	£	£
Reality Outreach Ministries Inc. (ROM Inc)		
Balance held as at year end	-	-
Movements in the year:		
Receipts	-	-
Payments	-	(421)
	<u> </u>	<u> </u>

NOTE 20 - RELATED PARTY TRANSACTIONS

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts.

No funds were held by ROMI on behalf of ROM Inc in the year, and no transfers were made (2021: £1,027).

REALITY OUTREACH MINISTRIES INTERNATIONAL

England & Wales - Charity number 1061225

Accounts

**REALITY OUTREACH
MINISTRIES INTERNATIONAL**
(Limited by Guarantee)

TRUSTEES' REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 December 2021

Company registration number: 3174438

Charity registration number: 1061225

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

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REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 December 2021

THE CHARITY:

Registered name : Reality Outreach Ministries International
Legal status : Company limited by guarantee
Registered office : 27 Fairfield Avenue, Fareham, Hampshire PO14 1EB
Company registration no: 3174438
Registered charity no : 1061225
Telephone number : 01329 515040
Website : www.realityoutreach.org.uk
Email address : heavensgates@realityoutreach.org.uk

PARENT UNDERTAKING

Name : Reality Outreach Ministries Inc.
Address : PO Box 844, St Catherines, Ontario L2R 6Z4
Website : www.realityoutreach.org

COMPANY TRUSTEES

Rev R Krulik
Mr C Bath
Mr D Corbin

COMPANY SECRETARY

Mr C Bath

STAFF

Mr C Snook : Drama director and CEO
Mrs D Snook : Drama director

PROFESSIONAL ADVISERS

Accountants: Wood, Hicks & Co., Units 1-2 Warrior Court, 9-11 Mumby Road,
Gosport, Hampshire PO12 1BS
Bankers: Barclays Bank, 67-69 West Street, Fareham, Hampshire PO16 0AT
Solicitors: MacDonald Oates, Knockhundred Row, Midhurst,
West Sussex GU29 9DQ

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2021

The Trustees have pleasure in submitting their annual report and the unaudited financial accounts of Reality Outreach Ministries International (the Charity or ROMI) as at and for the year ended 31 December 2021.

SECTION 1 - OBJECTIVES AND ACTIVITIES

Purposes of the Charity

ROMI is an evangelistic Christian Charity. The objects of the Charity are the advancement of the Christian faith and the worship of God by any means. This is primarily done through the staging of theatrical productions, the making and distribution of DVDs of such productions and related merchandise. The Trustees have had regard to the Charity Commission's guidance on public benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Charitable activities

ROMI continues to use the drama production called "Heaven's Gates & Hell's Flames" as a vehicle to share the Christian faith throughout The United Kingdom, Europe and Africa. The drama is a hard-hitting series of scenes which clearly show the Biblical principle that the decisions we make during our lifetime will affect where we will spend eternity when we die. It also gives very clear moral guidance encouraging a life that honours biblical values.

After being invited by a church, ROMI will send one of its teams to help the church stage the production after a few days of rehearsal and times of prayer. At all times the cast, which is made up of volunteers, is reminded of the spiritual reason for the drama and are encouraged to invite family and friends to the performances. Their involvement in the production teaches them drama skills and encourages confidence in their abilities as well as giving them an opportunity to share their faith with others.

ROMI is a non-denominational organisation working with a broad range of churches and individuals who hold to the beliefs of the Christian faith.

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE

Activities and achievements in the year

During 2021, the continuing effects of the Covid-19 pandemic and the various stages of lock down have inevitably meant that the Charity's activities were seriously curtailed. There were no drama events held during 2021.

ROMI continued to give help to our Siberian team to help them use some of the new equipment purchased in 2020. The planned visit to assemble the equipment and carry out training which was postponed due to Covid-19 restrictions will be reviewed again in 2022.

ROMI continues to support teams in Europe and Africa as needed. The work of ROMI throughout these regions was promoted to our supporters through two newsletters during 2021.

Plans began during 2021 to expand the work of our team in Kenya to cover more of the East Africa region. This will involve new equipment and the setting up of a new team to carry out the work involved.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2021

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE (continued)

Activities and achievements in the year (continued)

ROMI sets aside 10% of its income from churches and profits from merchandise as a tithe in accordance with biblical teaching. This fund is used to support other charities, unfortunately due to the lack of activity in 2021 there were no funds to donate in this way. We intend to resume this activity again during 2022.

Subsequent events and future developments

In 2021 ROMI will seek to continue its work in the UK, Europe and Africa as opportunities arise and Covid-19 restrictions allow. It will seek to re-build and create new relationships and profile as general activity among churches and theatres resumes once again.

ROMI continues to give financial and technical support to teams operating in Europe, Africa and other areas as needs arise and funding becomes available.

A visit to our Siberian team will be planned to enable completion of their equipment updates along with appropriate training as soon as Covid-19 restrictions allow.

We have a number of bookings for productions in UK, Austria and Spain during 2022, some of these are bookings that have been moved from 2021 and others are new.

During 2022 we will continue to develop the plans for expanded cover to East Africa through our team in Kenya.

SECTION 3 - FINANCIAL REVIEW

During 2021 the charity received financial assistance from the government in the form of Grants and access to the furlough scheme. We are thankful for the continued support of the majority of our donors.

The Charity made an overall surplus of £3,170 in the year. Income from churches has decreased from £1,045 last year to £400.

The unrestricted funds at the year-end total £28,864, of which £11,596 is invested in fixed assets. Thus £17,268 remains as unrestricted general funds which the Trustees believe are sufficient to cover short term fluctuations in income and expenditure.

Reserves policy

The Trustees aim is to retain funds equal to three months' operating expenditure to enable the Charity to withstand a financial setback or take advantage of an opportunity.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2021

SECTION 4 - STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a company limited by guarantee and is governed by its articles of association which require that the charity be managed by a Board of Trustees the members of which are directors and managing trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011. ROMI's registration details, staff and professional advisers are to be found on page 3.

Induction and training of new trustees

The trustees are familiar with the practical work of the Charity. When a new trustee is appointed, appropriate induction and training is provided and they are made aware of the Charity Commission's publications on Public Benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Organisational structure

The Board of Trustees administers the Charity and, in particular, makes all the strategic decisions. To facilitate the efficient operation of the Charity, the trustees delegate the authority for operational matters to ROMI's Drama Directors.

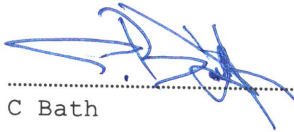
Related parties

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts. ROM Inc continues to guide the development of ROMI's activities in Europe and Africa, which are co-ordinated at the ROMI's registered office.

Risk management

The Trustees have identified the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The risk assessment has been reviewed during the year.

By order of the Board of Trustees



..... Trustee and Secretary

C Bath

6 July 2022

Board of Trustees
Reality Outreach Ministries International
27 Fairfield Avenue
Fareham
Hampshire PO14 1EB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
REALITY OUTREACH MINISTRIES INTERNATIONAL (Limited by Guarantee)
ON THE UNAUDITED FINANCIAL ACCOUNTS**

I report to the charity trustees on my examination of the financial accounts of the Company for the year ended 31 December 2021 which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (who are also the directors of the Company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the 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 that gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or,
- the accounts do not accord with such records; or,
- the accounts do not comply with the relevant accounting requirements under section 396 of the 2006 Act 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; or,
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102), second edition October 2019.

I have no concerns and have come across no 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.


P J Sommerville ACA

6 July 2022

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court,
9-11 Mumby Road,
Gosport
Hampshire PO12 1BS

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

BALANCE SHEET

31 December 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS			
Tangible assets	4	<u>11,596</u>	<u>14,856</u>
CURRENT ASSETS			
Stocks		2,286	2,306
Debtors	5	1,024	2,702
Cash at bank and in hand		<u>16,953</u>	<u>8,461</u>
		20,263	13,469
CREDITORS: Amounts falling due within one year	6	<u>2,206</u>	<u>1,842</u>
NET CURRENT ASSETS		<u>18,057</u>	<u>11,627</u>
TOTAL NET ASSETS		<u><u>£29,653</u></u>	<u><u>£26,483</u></u>
 REPRESENTED BY:			
ACCUMULATED FUNDS			
	14		
Unrestricted funds		28,864	25,876
Restricted funds		<u>789</u>	<u>607</u>
ACCUMULATED FUNDS AT 31 DECEMBER,		<u><u>£29,653</u></u>	<u><u>£26,483</u></u>

STATEMENTS OF THE TRUSTEES

The Trustees:

1. are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the Trustees have not required the company to obtain an audit in accordance with section 476 of the Act.
2. acknowledge their responsibilities for complying with requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on
6 July 2022 and signed on its behalf


..... Trustee
C Bath

The notes set out on pages 10 to 19 form part of these financial accounts.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

Year ended 31 December 2021

	Note	2021			2020		
		Unrest- ricted £	Rest- ricted £	Total £	Unrest- ricted £	Rest- ricted £	Total £
INCOME FROM:							
Donations	7	21,482	16,777	38,259	30,669	10,449	41,118
Charitable activities	8	400		400	1,045		1,045
Other trading activities	9	12		12	1,056		1,056
Investment income				-	1		1
Other income	10	124	(2)	122	172		172
Total income		22,018	16,775	38,793	32,943	10,449	43,392
EXPENDITURE ON:							
Raising funds	11	20		20	230		230
Charitable activities	12	18,983	16,620	35,603	26,317	10,919	37,236
Total expenditure		19,003	16,620	35,623	26,547	10,919	37,466
NET (EXPENDITURE)/INCOME		3,015	155	3,170	6,396	(470)	5,926
TRANSFERS		(27)	27	-	40	(40)	-
NET MOVEMENT IN FUNDS		2,988	182	3,170	6,436	(510)	5,926
RECONCILIATION OF FUNDS							
Total funds brought forward		25,876	607	26,483	19,440	1,117	20,557
TOTAL FUNDS CARRIED FORWARD	15	£28,864	£ 789	£29,653	£25,876	£607	£26,483

The notes set out on pages 10 to 19 form part of these financial accounts.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 1 – LEGAL STATUS AND OBJECTIVES OF REALITY OUTREACH MINISTRIES INTERNATIONAL

Reality Outreach Ministries International (the Charity) is a company limited by guarantee and not having a share capital. The Charity is run by a board of trustees the members of which are directors and charity trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011.

The objects of the Charity are the advancement of the Christian faith and the worship of God by any means.

NOTE 2 – NATURE AND PURPOSE OF FUNDS

Restricted funds

Alumni

Donations received from former cast members in support of overseas teams and operations. The expenditure charged against this income generally represents travel and subsistence in support of overseas operations and small equipment purchases for overseas teams.

Coronavirus Job Retention Scheme (CJRS)

Funding to support and protect jobs in the wake of the economic impacts of the pandemic.

Designated fund

Tithe

ROMI designates 10% of its income received from churches in pursuance of its drama activities and 10% of its profit from sales of merchandise to a Tithe Fund. This fund is used for the support of outreach work by other Christian charitable organisations.

NOTE 3 – ACCOUNTING POLICIES

(a) Accounting convention

The financial accounts are prepared under the historical cost convention and are presented in accordance with the Statement of Recommended Practice (SORP) applicable to charities and Financial Reporting Standard 102.

(b) Basis of preparation of financial accounts

The financial accounts of the Charity include all the assets and liabilities and incoming and outgoing resources under the control of its Trustees. Donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees.

Donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward insofar as the Trustees are satisfied that future funding will cover such deficits.

(c) Going concern

ROMI was impacted by Covid-19 and the lockdowns that were put in place by the Government meant that the Company could not operate normally. However, the Company received government support to mitigate the fall in income. This ensured that sufficient reserves were maintained. For this reason, the trustees believe that COVID-19 has not impacted the Charity's ability to continue to operate as a going concern.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

(c) Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its useful economic life:

Drama equipment	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% reducing balance

(d) Stocks

Stocks comprising religious T-shirts, videos and dvds are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

(e) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(f) Cash and cash equivalents

This caption represents the amounts held in bank accounts and cash at the balance sheet date. This is held to meet the day to day running costs of the charity as they fall due.

(g) Creditors

Creditors are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(h) Incoming resources

All incoming resources are included on a Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deposits received for future performances are constructively non-refundable and recognised as income on receipt.

(i) Resources expended

All expenditure is recognised when the liability is incurred. The costs of generating funds and management and administration costs are met from unrestricted funds.

(j) Taxation

The Company is a registered charity and, in the opinion of the Trustees, is exempt from corporation tax on its surpluses on financial activities in accordance S.486 of the Corporation Tax Act 2010.

(k) Grant income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial accounts when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

(l) Allocation and apportionment of costs

Direct expenditure relates to the provision of drama in furtherance of the charitable objectives and is disclosed as direct costs of charitable activities. The costs of fundraising trading include the cost of stock sold.

Expenses relating to restricted funds are shown separately.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 4 – TANGIBLE ASSETS

<u>Year ended 31 December 2021</u>	Drama equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 January 2021	26,677	33,600	10,859	71,136
Additions	299		257	556
Disposals	(250)			(250)
	<u>26,726</u>	<u>33,600</u>	<u>11,116</u>	<u>71,442</u>
At 31 December 2021				
Depreciation/amortisation				
At 1 January 2020	20,282	28,865	7,133	56,280
Charge for year	1,674	1,184	958	3,816
Disposals	(250)			(250)
	<u>21,706</u>	<u>30,049</u>	<u>8,091</u>	<u>59,846</u>
At 31 December 2021				
Net book value				
At 31 December 2021	<u>£ 5,020</u>	<u>£ 3,551</u>	<u>£ 3,025</u>	<u>£11,596</u>
At 31 December 2020	<u>£ 6,395</u>	<u>£ 4,735</u>	<u>£ 3,726</u>	<u>£14,856</u>
<u>Year ended 31 December 2020</u>	Drama equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 January 2020	24,848	33,600	8,220	66,668
Additions	1,829		2,639	4,468
Disposals				-
	<u>26,677</u>	<u>33,600</u>	<u>10,859</u>	<u>71,136</u>
At 31 December 2020				
Depreciation/amortisation				
At 1 January 2020	18,201	27,287	6,184	51,672
Charge for year	2,081	1,578	949	4,608
Disposals				-
	<u>20,282</u>	<u>28,865</u>	<u>7,133</u>	<u>56,280</u>
At 31 December 2020				
Net book value				
At 31 December 2020	<u>£ 6,395</u>	<u>£ 4,735</u>	<u>£ 3,726</u>	<u>£14,856</u>
At 31 December 2019	<u>£ 6,647</u>	<u>£ 6,313</u>	<u>£ 2,036</u>	<u>£14,996</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 5 – DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Falling due within one year		
Gift aid recoverable	362	403
Prepayments	662	612
Accrued income		1,687
	<u>£1,024</u>	<u>£2,702</u>

NOTE 6 – CREDITORS: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Trade creditors	35	62
Taxes and social security	10	50
C Snook expense account	361	361
Accrued charges	1,800	1,368
	<u>£2,206</u>	<u>£1,841</u>

NOTE 7 – DONATIONS

	<u>Year ended 31 December 2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Monetary:			
Individual donations	10,987		10,987
Alumni donations		1,535	1,535
Head office support	1,027		1,027
Coronavirus job retention scheme grant		15,242	15,242
Additional restrictions grant	9,468		9,468
	<u>£21,482</u>	<u>£16,777</u>	<u>£38,259</u>

	<u>Year ended 31 December 2020</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Monetary:			
Individual donations	17,664		17,664
Alumni donations		1,588	1,588
Head office support	3,005		3,005
Coronavirus job retention scheme grant		8,861	8,861
Small business grant fund	10,000		10,000
	<u>£30,669</u>	<u>£10,449</u>	<u>£41,118</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 8 – CHARITABLE ACTIVITIES

	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£ 400	£ -	£ 400
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£ 1,045	£ -	£ 1,045
	<u> </u>	<u> </u>	<u> </u>

NOTE 9 – OTHER TRADING INCOME

	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	£ 12	£ -	£ 12
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	£ 1,056	£ -	£ 1,056
	<u> </u>	<u> </u>	<u> </u>

NOTE 10 – OTHER INCOME

	<u>Year ended 31 December 2021</u>		
<u>Year ended 31 December 2021</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Currency exchange gain	6	(2)	4
Profit on disposal of fixed assets	118		118
	<u> </u>	<u> </u>	<u> </u>
	£ 124	£ (2)	£ 122
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Currency exchange gain	172		172
Profit on disposal of fixed assets			-
	<u> </u>	<u> </u>	<u> </u>
	£ 172	£ -	£ 172
	<u> </u>	<u> </u>	<u> </u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 11 – RAISING FUNDS

<u>Year ended 31 December 2021</u>	<u>Year ended 31 December 2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Opening stock	2,306		2,306
Purchases			-
Closing stock	(2,286)		(2,286)
	<u>£ 20</u>	<u>£ -</u>	<u>£ 20</u>
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Opening stock	2,474		2,474
Purchases	62		62
Closing stock	(2,306)		(2,306)
	<u>£ 230</u>	<u>£ -</u>	<u>£ 230</u>

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

<u>Year ended 31 December 2021</u>	<u>Year ended 31 December 2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Wages and salaries (see Note 13)	7,753	15,242	22,995
Telephone	564		564
Postage, shipping and stationery	138		138
Bank charges	36	136	172
Liability insurance	494		494
Travel and subsistence		27	27
Motor running costs	2,046		2,046
Drama equipment and other expenses	78	295	373
Repairs and maintenance	56		56
Depreciation	3,816		3,816
Newsletter	141		141
Conference space hire and advertising	20		20
Webhosting and computer consumables	450		450
Donations to Christian outreach organisations	950	920	1,870
Bookkeeping and administration	496		496
Companies House fees	13		13
Independent examiner's fees	1,932		1,932
	<u>£18,983</u>	<u>£16,620</u>	<u>£35,603</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES (continued)

<u>Year ended 31 December 2020</u>	<u>Year ended 31 December 2020</u>		
	<u>Unrest- ricted £</u>	<u>Rest- ricted £</u>	<u>Total £</u>
Wages and salaries (see Note 13)	12,574	8,861	21,435
Telephone	596	10	606
Postage, shipping and stationery	467		467
Bank charges	68		68
Liability insurance	631		631
Travel and subsistence	341	1,056	1,397
Motor running costs	1,876	258	2,134
Drama equipment and other expenses	46	334	380
Repairs and maintenance	927		927
Depreciation	4,608		4,608
Newsletter	76		76
Conference space hire and advertising	279		279
Webhosting and computer consumables	565		565
Donations to Christian outreach organisations	1,200	400	1,600
Bookkeeping and administration	682		682
Companies House fees	13		13
Independent examiner's fees	1,368		1,368
	<u>£26,317</u>	<u>£10,919</u>	<u>£37,236</u>

NOTE 13 – PAYROLL AND STAFFING

<u>Year ended 31 December 2021</u>	<u>No.</u>	<u>Year ended 31 December 2021</u>		<u>Total £</u>
		<u>Gross Wages & Salaries £</u>	<u>Employer's National Insurance £</u>	
Employees	2	22,995	934	23,929
Less: Employer's Allowance				(934)
				<u>£22,995</u>

The average full-time equivalent of staff is 2.

No employees received emoluments exceeding £60,000.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 13 - PAYROLL AND STAFFING (continued)

<u>Year ended 31 December 2020</u>	<u>No.</u>	<u>Year ended 31 December 2020</u>		
		<u>Gross Wages & Salaries</u> £	<u>Employer's National Insurance</u> £	<u>Total</u> £
Employees	2	21,435	712	22,147
Less: Employer's Allowance				(712)
				<u>£21,435</u>

The average full-time equivalent of staff is 2.

No employees received emoluments exceeding £60,000.

NOTE 14 - ANALYSIS OF MOVEMENT IN FUNDS

Year ended 31 December 2021

	<u>Balances brought forward</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>Transfers between funds</u> £	<u>Balances carried forward</u> £
Unrestricted					
- General	25,819	22,018	(18,053)	(1,017)	28,767
- Tithe	57		(950)	990	97
	<u>25,876</u>	<u>22,018</u>	<u>(19,003)</u>	<u>(27)</u>	<u>28,864</u>
Restricted					
- Alumni	607	1,533	(1,378)	27	789
- CJRS	-	15,242	(15,242)		-
	<u>607</u>	<u>16,775</u>	<u>(16,620)</u>	<u>27</u>	<u>789</u>
	<u>£26,483</u>	<u>£38,793</u>	<u>£(35,623)</u>	<u>£ -</u>	<u>£29,653</u>

Year ended 31 December 2020

	<u>Balances brought forward</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>Transfers between funds</u> £	<u>Balances carried forward</u> £
Unrestricted					
- General	19,153	32,943	(25,347)	(930)	25,819
- Tithe	287		(1,200)	970	57
	<u>19,440</u>	<u>32,943</u>	<u>(26,547)</u>	<u>40</u>	<u>25,876</u>
Restricted					
- Alumni	1,117	1,588	(2,058)	(40)	607
- CJRS	-	8,861	(8,861)		-
	<u>1,117</u>	<u>10,449</u>	<u>(10,919)</u>	<u>(40)</u>	<u>607</u>
	<u>£20,557</u>	<u>£43,392</u>	<u>£(37,466)</u>	<u>£ -</u>	<u>£26,483</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 15 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

<u>Year ended 31 December 2021</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
- General	11,596	17,171	28,767
- Tithe		97	97
	<u>11,596</u>	<u>17,268</u>	<u>28,864</u>
Restricted			
- Alumni		789	789
- CJRS			-
	<u>£11,596</u>	<u>£18,057</u>	<u>£29,653</u>
<u>Year ended 31 December 2020</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
- General	14,856	10,963	25,819
- Tithe		57	57
	<u>14,856</u>	<u>11,020</u>	<u>25,876</u>
Restricted			
- Alumni		607	607
- CJRS			-
	<u>£14,856</u>	<u>£11,627</u>	<u>£26,483</u>

NOTE 16 - TRUSTEES' REMUNERATION AND EXPENSES

No members of the Board of Trustees nor any persons connected with them have received remuneration in respect of their services as trustees during the year. No trustees received reimbursement of expenses for services provided to the Charity.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2021

NOTE 17 - FUNDS HELD AS AGENT

ROMI holds funds on behalf of the following organisations as an agent. These amounts are not included in the assets, income or expenditure of ROMI in the reporting period. All monies are separated to their own funds on the Charity's accounting software to ensure segregation and safe custody from the Charity's own assets.

	<u>2021</u>	<u>2020</u>
	£	£
Reality Outreach Ministries Inc. (ROM Inc)		
Balance held as at year end	-	421
Movements in the year:		
Receipts	-	1,330
Payments	<u>(421)</u>	<u>(15,830)</u>
	<u>£</u>	<u>£</u>
CITAM Kenya		
Balance held as at year end	-	-
Movements in the year:		
Receipts	-	438
Payments	<u>-</u>	<u>(438)</u>
	<u>£</u>	<u>£</u>

NOTE 18 - RELATED PARTY TRANSACTIONS

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts.

In addition to funds held by ROMI on behalf of ROM Inc, ROM Inc transferred £1,027 to ROMI to further its objectives (2020: £3,005).

REALITY OUTREACH MINISTRIES INTERNATIONAL

England & Wales - Charity number 1061225

Accounts

**REALITY OUTREACH
MINISTRIES INTERNATIONAL**
(Limited by Guarantee)

TRUSTEES' REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 December 2020

Company registration number: 3174438

Charity registration number: 1061225

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

CONTENTS

31 December 2020

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REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 December 2020

THE CHARITY:

Registered name : Reality Outreach Ministries International
Legal status : Company limited by guarantee
Registered office : 27 Fairfield Avenue, Fareham, Hampshire PO14 1EB
Company registration no: 3174438
Registered charity no : 1061225
Telephone number : 01329 515040
Website : www.realityoutreach.org.uk
Email address : heavensgates@realityoutreach.org.uk

PARENT UNDERTAKING

Name : Reality Outreach Ministries Inc.
Address : PO Box 844, St Catherines, Ontario L2R 6Z4
Website : www.realityoutreach.org

COMPANY TRUSTEES

Rev R Krulik
Mr C Bath
Mr D Corbin

COMPANY SECRETARY

Mr C Bath

STAFF

Mr C Snook : Drama director and CEO
Mrs D Snook : Drama director

PROFESSIONAL ADVISERS

Accountants: Wood, Hicks & Co., Units 1-2 Warrior Court, 9-11 Mumby Road,
Gosport, Hampshire PO12 1BS
Bankers: Barclays Bank, 67-69 West Street, Fareham, Hampshire PO16 0AT
Solicitors: MacDonald Oates, Knockhundred Row, Midhurst,
West Sussex GU29 9DQ

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2020

The Trustees have pleasure in submitting their annual report and the unaudited financial accounts of Reality Outreach Ministries International (the Charity or ROMI) as at and for the year ended 31 December 2020.

SECTION 1 - OBJECTIVES AND ACTIVITIES

Purposes of the Charity

ROMI is an evangelistic Christian Charity. The objects of the Charity are the advancement of the Christian faith and the worship of God by any means. This is primarily done through the staging of theatrical productions, the making and distribution of DVDs of such productions and related merchandise. The Trustees have had regard to the Charity Commission's guidance on public benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Charitable activities

ROMI continues to use the drama production called "Heaven's Gates & Hell's Flames" as a vehicle to share the Christian faith throughout The United Kingdom, Europe and Africa. The drama is a hard-hitting series of scenes which clearly show the Biblical principle that the decisions we make during our lifetime will affect where we will spend eternity when we die. It also gives very clear moral guidance encouraging a life that honours biblical values.

After being invited by a church, ROMI will send one of its teams to help the church stage the production after a few days of rehearsal and times of prayer. At all times the cast, which is made up of volunteers, is reminded of the spiritual reason for the drama and are encouraged to invite family and friends to the performances. Their involvement in the production teaches them drama skills and encourages confidence in their abilities as well as giving them an opportunity to share their faith with others.

ROMI is a non-denominational organisation working with a broad range of churches and individuals who hold to the beliefs of the Christian faith.

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE

Activities and achievements in the year

During 2020, in January the Charity conducted one successful production in London. In February we travelled to Poland with a new trailer and equipment for our Polish team and gave several days of training. In March we travelled to Kenya for further training and help with equipment for our Kenyan team. Following the trip to Kenya the Covid-19 pandemic triggered the various stages of lock down which inevitably meant that the Charity's activities were seriously curtailed.

ROMI helped our Siberian team to source and purchase new equipment to update their 20+ year old system. The planned visit to assemble the equipment and carry out training was postponed due to Covid-19 restrictions until such time as we are able to travel safely again.

During a break in restrictions in summer 2020 we were able to visit Poland to give further training to our Polish team on their new equipment in a live presentation environment.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2020

SECTION 2 - ACHIEVEMENTS AND PERFORMANCE (continued)

Activities and achievements in the year (continued)

A new laptop was purchased in 2020 as a replacement for a 9 year old laptop. Also, a set of LED theatrical lights were purchased with the help of funds from our Head Office in order to replace some old, broken lights.

The opportunity was taken during lock down periods to update our website and some of the software used for publishing newsletters etc. The office was painted and videos were produced for fund-raising events.

ROMI sets aside 10% of its income from churches and profits from merchandise as a tithe in accordance with biblical teaching. This fund is used to support other charities and in the year 2020 we were able to support an organisation giving support for work against people trafficking.

Subsequent events and future developments

In 2021 ROMI will seek to continue its work in the UK, Europe and Africa as opportunities arise and Covid-19 restrictions allow. It will seek to re-build and create new relationships and profile as general activity among churches and theatres resumes once again.

ROMI continues to give financial and technical support to teams operating in Europe, Africa and other areas as needs arise and funding becomes available.

A visit to our Siberian team will be planned to enable completion of their equipment updates along with appropriate training as soon as Covid-19 restrictions allow.

SECTION 3 - FINANCIAL REVIEW

During 2020 the charity received financial assistance from the government in the form of Grants and access to the furlough scheme. We are thankful for the continued support of the majority of our donors.

The Charity made an overall surplus of £5,926 in the year. Income from churches has decreased from £13,945 last year to £1,045.

The unrestricted funds at the year-end total £25,876, of which £14,856 is invested in fixed assets. Thus £11,020 remains as unrestricted general funds which the Trustees believe are sufficient to cover short term fluctuations in income and expenditure.

Reserves policy

The Trustees aim is to retain funds equal to three months' operating expenditure to enable the Charity to withstand a financial setback or take advantage of an opportunity.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

TRUSTEES' REPORT

Year ended 31 December 2020

SECTION 4 - STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a company limited by guarantee and is governed by its articles of association which require that the charity be managed by a Board of Trustees the members of which are directors and managing trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011. ROMI's registration details, staff and professional advisers are to be found on page 3.

Induction and training of new trustees

The trustees are familiar with the practical work of the Charity. When a new trustee is appointed, appropriate induction and training is provided and they are made aware of the Charity Commission's publications on Public Benefit and in particular the Charity Commission's advice on The Advancement of Religion for Public Benefit.

Organisational structure

The Board of Trustees administers the Charity and, in particular, makes all the strategic decisions. To facilitate the efficient operation of the Charity, the trustees delegate the authority for operational matters to ROMI's Drama Directors.

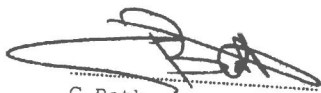
Related parties

Reality Outreach Ministries Inc. (ROM Inc), a charitable company incorporated in Canada, is the Charity's parent undertaking in accordance with the provisions of the relevant United Kingdom Companies Acts. ROM Inc continues to guide the development of ROMI's activities in Europe and Africa, which are co-ordinated at the ROMI's registered office.

Risk management

The Trustees have identified the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The risk assessment has been reviewed during the year.

By order of the Board of Trustees



C Bath Trustee and Secretary

28 June 2021

Board of Trustees
Reality Outreach Ministries International
27 Fairfield Avenue
Fareham
Hampshire PO14 1EB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
REALITY OUTREACH MINISTRIES INTERNATIONAL (Limited by Guarantee)
ON THE UNAUDITED FINANCIAL ACCOUNTS**

I report to the charity trustees on my examination of the financial accounts of the Company for the year ended 31 December 2020 which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (who are also the directors of the Company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the 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 that gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or,
- the accounts do not accord with such records; or,
- the accounts do not comply with the relevant accounting requirements under section 396 of the 2006 Act 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; or,
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102), second edition October 2019.

I have no concerns and have come across no 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.


.....
P J Sommerville ACA

28 June 2021

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court,
9-11 Mumby Road,
Gosport
Hampshire PO12 1BS

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

BALANCE SHEET

31 December 2020

	<u>Note</u>	<u>2020</u>	<u>2019</u>
		£	£
FIXED ASSETS			
Tangible assets	4	<u>14,856</u>	<u>14,996</u>
CURRENT ASSETS			
Stocks		2,306	2,474
Debtors		2,702	1,012
Cash at bank and in hand	5	<u>6,461</u>	<u>3,941</u>
CREDITORS: Amounts falling due within one year		<u>13,469</u>	<u>7,427</u>
	6	<u>1,842</u>	<u>1,866</u>
NET CURRENT ASSETS		<u>11,627</u>	<u>5,561</u>
TOTAL NET ASSETS		<u><u>£26,483</u></u>	<u><u>£20,557</u></u>
REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted funds	15	25,876	19,440
Restricted funds		607	1,117
ACCUMULATED FUNDS AT 31 DECEMBER,		<u><u>£26,483</u></u>	<u><u>£20,557</u></u>

STATEMENTS OF THE TRUSTEES

The Trustees:

- are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the Trustees have not required the company to obtain an audit in accordance with section 476 of the Act.
- acknowledge their responsibilities for complying with requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on
28 June 2021 and signed on its behalf


 Trustee
 C Bath

The notes set out on pages 10 to 19 form part of these financial accounts.

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

Year ended 31 December 2020

Note	2020			2019		
	Unrest- ricted £	Rest- ricted £	Total £	Unrest- ricted £	Rest- ricted £	Total £
INCOME FROM:						
Donations	30,669	10,449	41,118	17,816	1,699	19,515
Charitable activities	1,045		1,045	13,945		13,945
Other trading activities	1,056		1,056	6,202		6,202
Investment income	1		1	1		1
Other income	172		172			-
	<u>32,943</u>	<u>10,449</u>	<u>43,392</u>	<u>37,964</u>	<u>1,699</u>	<u>39,663</u>
Total income						
EXPENDITURE ON:						
Raising funds	230		230	2,058		2,058
Charitable activities	26,317	10,919	37,236	46,423	905	47,328
Other			-	6		6
	<u>26,547</u>	<u>10,919</u>	<u>37,466</u>	<u>48,487</u>	<u>905</u>	<u>49,392</u>
Total expenditure						
	<u>6,396</u>	<u>(470)</u>	<u>5,926</u>	<u>(10,523)</u>	<u>794</u>	<u>(9,729)</u>
NET (EXPENDITURE) / INCOME						
	<u>40</u>	<u>(40)</u>	<u>-</u>	<u>461</u>	<u>(461)</u>	<u>-</u>
TRANSFERS						
	<u>6,436</u>	<u>(510)</u>	<u>5,926</u>	<u>(10,062)</u>	<u>333</u>	<u>(9,729)</u>
NET MOVEMENT IN FUNDS						
RECONCILIATION OF FUNDS						
Total funds brought forward	19,440	1,117	20,557	29,502	784	30,286
TOTAL FUNDS CARRIED FORWARD	<u>£25,876</u>	<u>£ 607</u>	<u>£26,483</u>	<u>£19,440</u>	<u>£1,117</u>	<u>£20,557</u>

The notes set out on pages 10 to 19 form part of these financial accounts.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 1 – LEGAL STATUS AND OBJECTIVES OF REALITY OUTREACH MINISTRIES INTERNATIONAL

Reality Outreach Ministries International (the Charity) is a company limited by guarantee and not having a share capital. The Charity is run by a board of trustees the members of which are directors and charity trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011.

The objects of the Charity are the advancement of the Christian faith and the worship of God by any means.

NOTE 2 – NATURE AND PURPOSE OF FUNDS

Restricted funds

Alumni

Donations received from former cast members in support of overseas teams and operations. The expenditure charged against this income generally represents travel and subsistence in support of overseas operations and small equipment purchases for overseas teams.

Coronavirus Job Retention Scheme (CJRS)

Funding to support and protect jobs in the wake of the economic impacts of the pandemic.

Designated fund

Tithe

ROMI designates 10% of its income received from churches in pursuance of its drama activities and 10% of its profit from sales of merchandise to a Tithe Fund. This fund is used for the support of outreach work by other Christian charitable organisations.

NOTE 3 – ACCOUNTING POLICIES

(a) Accounting convention

The financial accounts are prepared under the historical cost convention and are presented in accordance with the Statement of Recommended Practice (SORP) applicable to charities and Financial Reporting Standard 102.

(b) Basis of preparation of financial accounts

The financial accounts of the Charity include all the assets and liabilities and incoming and outgoing resources under the control of its Trustees. Donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees.

Donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward insofar as the Trustees are satisfied that future funding will cover such deficits.

(c) Going concern

ROMI was impacted by Covid-19 and the lockdowns that were put in place by the Government meant that the Company could not operate normally. However, the Company received government support to mitigate the fall in income. This ensured that sufficient reserves were maintained. For this reason, the trustees believe that COVID-19 has not impacted the Charity's ability to continue to operate as a going concern.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

(c) Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its useful economic life:

Drama equipment	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% reducing balance

(d) Stocks

Stocks comprising religious T-shirts, videos and dvds are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

(e) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(f) Cash and cash equivalents

This caption represents the amounts held in bank accounts and cash at the balance sheet date. This is held to meet the day to day running costs of the charity as they fall due.

(g) Creditors

Creditors are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(h) Incoming resources

All incoming resources are included on a Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deposits received for future performances are constructively non-refundable and recognised as income on receipt.

(i) Resources expended

All expenditure is recognised when the liability is incurred. The costs of generating funds and management and administration costs are met from unrestricted funds.

(j) Taxation

The Company is a registered charity and, in the opinion of the Trustees, is exempt from corporation tax on its surpluses on financial activities in accordance S.486 of the Corporation Tax Act 2010.

(k) Grant income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial accounts when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

(l) Allocation and apportionment of costs

Direct expenditure relates to the provision of drama in furtherance of the charitable objectives and is disclosed as direct costs of charitable activities. The costs of fundraising trading include the cost of stock sold.

Expenses relating to restricted funds are shown separately.

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 4 – TANGIBLE ASSETS

<u>Year ended 31 December 2020</u>	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
Cost				
At 1 January 2020	24,848	33,600	8,220	66,668
Additions	1,829		2,639	4,468
Disposals				-
At 31 December 2020	<u>26,677</u>	<u>33,600</u>	<u>10,859</u>	<u>71,136</u>
Depreciation/amortisation				
At 1 January 2020	18,201	27,287	6,184	51,672
Charge for year	2,081	1,578	949	4,608
Disposals				-
At 31 December 2020	<u>20,282</u>	<u>28,865</u>	<u>7,133</u>	<u>56,280</u>
Net book value				
At 31 December 2020	<u>£ 6,395</u>	<u>£ 4,735</u>	<u>£ 3,726</u>	<u>£14,856</u>
At 31 December 2019	<u>£ 6,647</u>	<u>£ 6,313</u>	<u>£ 2,036</u>	<u>£14,996</u>
<u>Year ended 31 December 2019</u>	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
Cost				
At 1 January 2019	23,562	33,600	8,158	65,320
Additions	1,286		62	1,348
Disposals				-
At 31 December 2019	<u>24,848</u>	<u>33,600</u>	<u>8,220</u>	<u>66,668</u>
Depreciation/amortisation				
At 1 January 2019	16,061	25,183	5,514	46,758
Charge for year	2,140	2,104	670	4,914
Disposals				-
At 31 December 2019	<u>18,201</u>	<u>27,287</u>	<u>6,184</u>	<u>51,672</u>
Net book value				
At 31 December 2019	<u>£ 6,647</u>	<u>£ 6,313</u>	<u>£ 2,036</u>	<u>£14,996</u>
At 31 December 2018	<u>£ 7,501</u>	<u>£ 8,417</u>	<u>£ 2,644</u>	<u>£18,562</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 5 – DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Falling due within one year		
Gift aid recoverable	403	427
Prepayments	612	585
Accrued income	1,687	-
	<u>£2,702</u>	<u>£1,012</u>

NOTE 6 – CREDITORS: Amounts falling due within one year

	<u>2020</u>	<u>2019</u>
	£	£
Trade creditors	62	-
Taxes and social security	50	77
C Snook expense account	361	361
Accrued charges	1,368	1,428
	<u>£1,841</u>	<u>£1,866</u>

NOTE 7 – DONATIONS

<u>Year ended 31 December 2020</u>	<u>Year ended 31 December 2020</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Monetary:			
Individual donations	17,664		17,664
Alumni donations		1,588	1,588
Head office support	3,005		3,005
Coronavirus job retention scheme grant		8,861	8,861
Small business grant fund	10,000		10,000
	<u>£30,669</u>	<u>£10,449</u>	<u>£41,118</u>

Year ended 31 December 2019

	<u>Year ended 31 December 2019</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Monetary:			
Individual donations	14,431		14,431
Alumni donations		1,699	1,699
Head office support	3,385		3,385
	<u>£17,816</u>	<u>£1,699</u>	<u>£19,515</u>

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NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 8 – CHARITABLE ACTIVITIES

	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£ 1,045	£ -	£ 1,045
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2019</u>		
<u>Year ended 31 December 2019</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Income from churches	£13,945	£ -	£13,945
	<u> </u>	<u> </u>	<u> </u>

NOTE 9 – OTHER TRADING INCOME

	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	£ 1,056	£ -	£ 1,056
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2019</u>		
<u>Year ended 31 December 2019</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
Receipts from sale of production merchandise	£ 6,202	£ -	£ 6,202
	<u> </u>	<u> </u>	<u> </u>

NOTE 10 – OTHER INCOME

	<u>Year ended 31 December 2020</u>		
<u>Year ended 31 December 2020</u>	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Currency exchange gain	172		172
	<u> </u>	<u> </u>	<u> </u>
	£ 172	£ -	£ 172
	<u> </u>	<u> </u>	<u> </u>
	<u>Year ended 31 December 2019</u>		
<u>Year ended 31 December 2019</u>	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Currency exchange gain			-
	<u> </u>	<u> </u>	<u> </u>
	£ -	£ -	£ -
	<u> </u>	<u> </u>	<u> </u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

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NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 11 – RAISING FUNDS

<u>Year ended 31 December 2020</u>	<u>Year ended 31 December 2020</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Opening stock	2,474		2,474
Purchases	62		62
Closing stock	(2,306)		(2,306)
	<u>£ 230</u>	<u>£ -</u>	<u>£ 230</u>

<u>Year ended 31 December 2019</u>	<u>Year ended 31 December 2019</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Opening stock	2,280		2,280
Purchases	2,252		2,252
Closing stock	(2,474)		(2,474)
	<u>£2,058</u>	<u>£ -</u>	<u>£2,058</u>

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

<u>Year ended 31 December 2020</u>	<u>Year ended 31 December 2020</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Wages and salaries (see Note 14)	12,574	8,861	21,435
Telephone	596	10	606
Postage, shipping and stationery	467		467
Bank charges	68		68
Liability insurance	631		631
Travel and subsistence	341	1,056	1,397
Motor running costs	1,876	258	2,134
Drama equipment and other expenses	46	334	380
Repairs and maintenance	927		927
Depreciation	4,608		4,608
Newsletter	76		76
Conference space hire and advertising	279		279
Webhosting and computer consumables	565		565
Donations to Christian outreach organisations	1,200	400	1,600
Gifts	-		-
Bookkeeping and administration	682		682
Companies House fees	13		13
Independent examiner's fees	1,368		1,368
	<u>£26,317</u>	<u>£10,919</u>	<u>£37,236</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

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NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 12 – RESOURCES EXPENDED ON CHARITABLE ACTIVITIES (continued)

<u>Year ended 31 December 2019</u>	<u>Year ended 31 December 2019</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Wages and salaries (see Note 14)	27,292		27,292
Telephone	590		590
Postage, shipping and stationery	454	62	516
Bank charges	30		30
Liability insurance	725		725
Travel and subsistence	1,661	535	2,196
Motor running costs	4,223	260	4,483
Drama equipment and other expenses	291	48	339
Repairs and maintenance	235		235
Depreciation	4,914		4,914
Newsletter	136		136
Conference space hire and advertising			-
Webhosting and computer consumables	520		520
Donations to Christian outreach organisations	3,100		3,100
Gifts	71		71
Bookkeeping and administration	800		800
Companies House fees	13		13
Independent examiner's fees	1,368		1,368
	<u>£46,423</u>	<u>£ 905</u>	<u>£47,328</u>

NOTE 13 – OTHER EXPENSES

Year ended 31 December 2020

Currency exchange loss

<u>Year ended 31 December 2020</u>		
<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
£	£	£
-		-
<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

Year ended 31 December 2019

Currency exchange loss

<u>Year ended 31 December 2019</u>		
<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
£	£	£
6		6
<u>£ 6</u>	<u>£ -</u>	<u>£ 6</u>

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NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 14 - PAYROLL AND STAFFING

<u>Year ended 31 December 2020</u>	<u>No.</u>	<u>Year ended 31 December 2020</u>		
		<u>Gross Wages & Salaries</u> £	<u>Employer's National Insurance</u> £	<u>Total</u> £
Employees	2	21,435	712	22,147
Less: Employer's Allowance				(712)
				<u>21,435</u>

The average full-time equivalent of staff is 2.

No employees received emoluments exceeding £60,000.

<u>Year ended 31 December 2019</u>	<u>No.</u>	<u>Year ended 31 December 2019</u>		
		<u>Gross Wages & Salaries</u> £	<u>Employer's National Insurance</u> £	<u>Total</u> £
Employees	2	27,292	1,399	28,691
Less: Employer's Allowance				(1,399)
				<u>27,292</u>

The average full-time equivalent of staff is 2.

No employees received emoluments exceeding £60,000.

NOTE 15 - ANALYSIS OF MOVEMENT IN FUNDS

Year ended 31 December 2020

	<u>Balances brought forward</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>Transfers between funds</u> £	<u>Balances carried forward</u> £
Unrestricted					
- General	19,153	32,943	(25,347)	(930)	25,819
- Tithe	287		(1,200)	970	57
	<u>19,440</u>	<u>32,943</u>	<u>(26,547)</u>	<u>40</u>	<u>25,876</u>
Restricted					
- Alumni	1,117	1,588	(2,058)	(40)	607
- CJRS	-	8,861	(8,861)		-
	<u>1,117</u>	<u>10,449</u>	<u>(10,919)</u>	<u>(40)</u>	<u>607</u>
	<u>£20,557</u>	<u>£43,392</u>	<u>£(37,466)</u>	<u>£ -</u>	<u>£26,483</u>

REALITY OUTREACH MINISTRIES INTERNATIONAL

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NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2020

NOTE 15 - ANALYSIS OF MOVEMENT IN FUNDS (continued)

Year ended 31 December 2019

	Balances brought forward £	Incoming resources £	Resources expended £	Transfers between funds £	Balances carried forward £
Unrestricted					
- General	28,618	37,964	(45,387)	(2,042)	19,153
- Tithe	884		(3,100)	2,503	287
	<u>29,502</u>	<u>37,964</u>	<u>(48,487)</u>	<u>461</u>	<u>19,440</u>
Restricted - Alumni	784	1,699	(905)	(461)	1,117
	<u>£30,286</u>	<u>£39,663</u>	<u>£(49,392)</u>	<u>£ -</u>	<u>£20,557</u>

NOTE 16 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

Year ended 31 December 2020

	Fixed assets £	Net current assets £	Net assets £
Unrestricted			
- General	14,856	10,963	25,819
- Tithe		57	57
	<u>14,856</u>	<u>11,020</u>	<u>25,876</u>
Restricted			
- Alumni		607	607
- CJRS			-
	<u>£14,856</u>	<u>£11,627</u>	<u>£26,483</u>

Year ended 31 December 2019

	Fixed assets £	Net current assets £	Net assets £
Unrestricted			
- General	14,996	4,157	19,153
- Tithe		287	287
	<u>14,996</u>	<u>4,444</u>	<u>19,440</u>
Restricted - Alumni		1,117	1,117
	<u>£14,996</u>	<u>£ 5,561</u>	<u>£20,557</u>

NOTE 17 - TRUSTEES' REMUNERATION AND EXPENSES

No members of the Board of Trustees nor any persons connected with them have received remuneration in respect of their services as trustees during the year. No trustees received reimbursement of expenses for services provided to the Charity.

