

**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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**31 December 2021**

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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](http://www.realityoutreach.org.uk)  
Email address : [heavensgates@realityoutreach.org.uk](mailto:heavensgates@realityoutreach.org.uk)

**PARENT UNDERTAKING**

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

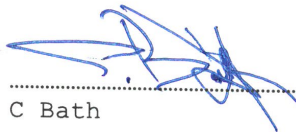
**Related parties**

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> £
<b>FIXED ASSETS</b>			
Tangible assets	4	<u>11,596</u>	<u>14,856</u>
<b>CURRENT ASSETS</b>			
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>
		<u>20,263</u>	<u>13,469</u>
<b>CREDITORS:</b> Amounts falling due within one year	6	<u>2,206</u>	<u>1,842</u>
<b>NET CURRENT ASSETS</b>		<u>18,057</u>	<u>11,627</u>
<b>TOTAL NET ASSETS</b>		<u><u>£29,653</u></u>	<u><u>£26,483</u></u>
<b>REPRESENTED BY:</b>			
<b>ACCUMULATED FUNDS</b>	14		
Unrestricted funds		28,864	25,876
Restricted funds		<u>789</u>	<u>607</u>
<b>ACCUMULATED FUNDS AT 31 DECEMBER,</b>		<u><u>£29,653</u></u>	<u><u>£26,483</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  
6 July 2022 and signed on its behalf

  
C Bath Trustee

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		
		<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
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
<b>Total income</b>		<u>22,018</u>	<u>16,775</u>	<u>38,793</u>	<u>32,943</u>	<u>10,449</u>	<u>43,392</u>
<b>EXPENDITURE ON:</b>							
Raising funds	11	20		20	230		230
Charitable activities	12	18,983	16,620	35,603	26,317	10,919	37,236
<b>Total expenditure</b>		<u>19,003</u>	<u>16,620</u>	<u>35,623</u>	<u>26,547</u>	<u>10,919</u>	<u>37,466</u>
<b>NET (EXPENDITURE)/INCOME</b>		<u>3,015</u>	<u>155</u>	<u>3,170</u>	<u>6,396</u>	<u>(470)</u>	<u>5,926</u>
<b>TRANSFERS</b>		<u>(27)</u>	<u>27</u>	<u>-</u>	<u>40</u>	<u>(40)</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>2,988</u>	<u>182</u>	<u>3,170</u>	<u>6,436</u>	<u>(510)</u>	<u>5,926</u>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		<u>25,876</u>	<u>607</u>	<u>26,483</u>	<u>19,440</u>	<u>1,117</u>	<u>20,557</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	15	<u>£28,864</u>	<u>£ 789</u>	<u>£29,653</u>	<u>£25,876</u>	<u>£607</u>	<u>£26,483</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 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**

**Year ended 31 December 2021**

	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
<b>Cost</b>				
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	26,726	33,600	11,116	71,442
<b>Depreciation/amortisation</b>				
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	21,706	30,049	8,091	59,846
<b>Net book value</b>				
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>

**Year ended 31 December 2020**

	<u>Drama equipment</u> £	<u>Motor vehicles</u> £	<u>Computer equipment</u> £	<u>Total</u> £
<b>Cost</b>				
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	26,677	33,600	10,859	71,136
<b>Depreciation/amortisation</b>				
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	20,282	28,865	7,133	56,280
<b>Net book value</b>				
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>
	£	£
<b>Falling due within one year</b>		
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>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>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	<u>£ 400</u>	<u>£ -</u>	<u>£ 400</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	<u>£ 1,045</u>	<u>£ -</u>	<u>£ 1,045</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	<u>£ 12</u>	<u>£ -</u>	<u>£ 12</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	<u>£ 1,056</u>	<u>£ -</u>	<u>£ 1,056</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	<u>118</u>		<u>118</u>
	<u>£ 124</u>	<u>£ (2)</u>	<u>£ 122</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>£ 172</u>	<u>£ -</u>	<u>£ 172</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**

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**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>Year ended 31 December 2021</u>		
	<u>No.</u>	<u>Gross Wages &amp; Salaries £</u>	<u>Employer's National Insurance £</u>
Employees	2	22,995	934
			<u>23,929</u>
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.



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**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 &amp; Salaries</u>	<u>Employer's National Insurance</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Unrestricted</b>					
- 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>
<b>Restricted</b>					
- 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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Unrestricted</b>					
- 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>
<b>Restricted</b>					
- 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>

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**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**

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