

**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)

CONTENTS

31 December 2022

	<u>Page</u>
Reference and administrative details	3
Trustees' report	4 - 6
Financial accounts:	
Independent examiner's report	7
Balance sheet	8
Statement of financial activities (incorporating an income and expenditure account)	9
Notes to the financial accounts	10 - 20

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 lockdowns 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	<u>1,699</u>	<u>1,024</u>
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


C Bath Trustee

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

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

Year ended 31 December 2022

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	27,124	33,600	11,191	71,915
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	23,026	30,937	8,864	62,827
Net book value				
At 31 December 2022	£ 4,098	£ 2,663	£ 2,327	£ 9,088
At 31 December 2021	£ 5,020	£ 3,551	£ 3,025	£11,596

<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	26,726	33,600	11,116	71,442
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	21,706	30,049	8,091	59,846
Net book value				
At 31 December 2021	£ 5,020	£ 3,551	£ 3,025	£11,596
At 31 December 2020	£ 6,395	£ 4,735	£ 3,726	£14,856

REALITY OUTREACH MINISTRIES INTERNATIONAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL ACCOUNTS

Year ended 31 December 2022

NOTE 5 – DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Falling due within one year		
Gift aid recoverable	424	362
Prepayments	875	662
Trade debtors	400	-
	<u>£1,699</u>	<u>£1,024</u>

NOTE 6 – CREDITORS: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Trade creditors	66	35
Taxes and social security	80	10
C Snook expense account	361	361
Accrued charges	1,860	1,800
	<u>£2,367</u>	<u>£2,206</u>

NOTE 7 – DONATIONS

<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>
	£	£	£
Monetary:			
Individual donations	11,877		11,877
Alumni donations		1,515	1,515
Head office support			-
Coronavirus job retention scheme grant			-
Additional restrictions grant			-
	<u>£11,877</u>	<u>£1,515</u>	<u>£13,392</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>
	£	£	£
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>

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	<u>£16,451</u>	<u>£ -</u>	<u>£16,451</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	<u>£ 400</u>	<u>£ -</u>	<u>£ 400</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	<u>3,098</u>		<u>3,098</u>
Vimeo streaming sales	<u>59</u>		<u>59</u>
	<u>£ 3,157</u>	<u>£ -</u>	<u>£ 3,157</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	<u>12</u>		<u>12</u>
Vimeo streaming sales			<u>-</u>
	<u>£ 12</u>	<u>£ -</u>	<u>£ 12</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>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	<u>6</u>	<u>(2)</u>	<u>4</u>
Profit on disposal of fixed assets	<u>118</u>		<u>118</u>
	<u>£ 124</u>	<u>£ (2)</u>	<u>£ 122</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>£</u>	<u>£</u>	<u>£</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>Gross Wages & Salaries £</u>	<u>Employer's National Insurance £</u>	<u>Total £</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>Gross Wages & Salaries £</u>	<u>Employer's National Insurance £</u>	<u>Total £</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>(421)</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).