

**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**

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

San L. 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 £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>INCOMING RESOURCES</b>					
<b>Income and Endowments from:</b>					
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
<b>TOTAL</b>		<b>24,508</b>	<b>7,312</b>	<b>31,819</b>	<b>33,000</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
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
<b>TOTAL</b>		<b>29,181</b>	<b>7,420</b>	<b>36,601</b>	<b>39,684</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>-4,673</b>	<b>-109</b>	<b>-4,782</b>	<b>-6,684</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-4,673</b>	<b>-109</b>	<b>-4,782</b>	<b>-6,684</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total Funds Brought Forward		22,754	215	22,969	29,653
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>18,081</b>	<b>106</b>	<b>18,187</b>	<b>22,969</b>

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 £
<b>Fixed Assets</b>					
Tangible assets	6	7,463	0	7,463	9,088
<b>Current Assets</b>					
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
<b>Total Current Assets</b>		<b>12,964</b>	<b>106</b>	<b>13,070</b>	<b>16,248</b>
<b>Creditors:</b> amounts falling due within one year	10	2,346	0	2,346	2,367
<b>NET CURRENT ASSETS</b>		10,618	106	10,724	13,881
<b>TOTAL ASSETS</b> less current liabilities		<b>18,081</b>	<b>106</b>	<b>18,187</b>	<b>22,969</b>
<b>Creditors:</b> amounts falling due in more than one year	11	0	0	0	0
<b>NET ASSETS</b>		<b>18,081</b>	<b>106</b>	<b>18,187</b>	<b>22,969</b>
<b>Funds of the Charity</b>					
General Funds		18,081	0	18,081	22,754
Restricted Funds	12	0	106	106	215
<b>Total Funds</b>		<b>18,081</b>	<b>106</b>	<b>18,187</b>	<b>22,969</b>

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 H. 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.

<b>2. ANALYSIS OF INCOME</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>a) Donations and Legacies</b>					
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
	<b>9,604</b>	<b>0</b>	<b>7,312</b>	<b>16,915</b>	<b>13,392</b>
<b>b) Charitable Activities</b>					
Income from churches	12,620	0	0	12,620	16,451
	<b>12,620</b>	<b>0</b>	<b>0</b>	<b>12,620</b>	<b>16,451</b>
<b>c) Other Trading Activities</b>					
Sale of Production merchandise	1,872	0	0	1,872	3,098
Vimeo streaming sales	78	0	0	78	59
	<b>1,950</b>	<b>0</b>	<b>0</b>	<b>1,950</b>	<b>3,157</b>
<b>d) Other</b>					
Currency exchange gain	0	0	0	0	0
Other	334	0	0	334	0
	<b>334</b>	<b>0</b>	<b>0</b>	<b>334</b>	<b>0</b>

**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 £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>a) Raising Funds</b>					
Cost of goods sold	1,087	0	0	1,087	350
	<b>1,087</b>	<b>0</b>	<b>0</b>	<b>1,087</b>	<b>350</b>
<b>b) Charitable Activities</b>					
Wages and salaries	13,325	0	0	13,325	18,677
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	4,142
Motor running costs	1,627	0	0	1,627	3,666
Drama equipment	215	0	0	215	586
Repairs and maintenance	982	0	0	982	120
Depreciation	2,273	0	0	2,273	2,981
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	1,990
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	1,950
ROM - East Africa Project	0	0	6,034	6,034	0
	<b>28,093</b>	<b>0</b>	<b>7,420</b>	<b>35,513</b>	<b>37,495</b>
<b>c) Other Expenditure</b>					
Currency exchange loss	0	0	0	0	180
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180</b>

**4. STAFF COSTS AND NUMBERS**

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

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**

		<b>Drama Equipment</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
		£	£	£	£
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	<u>4,098</u>	<u>2,663</u>	<u>2,327</u>	<u>9,088</u>

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

31st December 2023 : None

31st December 2022: None

**7. STOCK**

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

**8. DEBTORS AND PREPAYMENTS**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total 31-Dec-23 £</b>	<b>Total 31-Dec-22 £</b>
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**

	<b>2023 £</b>	<b>2022 £</b>
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
	<b>2,346</b>	<b>0</b>	<b>2,346</b>	<b>2,367</b>

**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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>215</b>	<b>7,312</b>	<b>-7,420</b>	<b>0</b>	<b>106</b>

**Previous Year**

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

**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.