

CHRISTIAN MISSIONS CHARITABLE TRUST
FINANCIAL STATEMENTS
31 JANUARY 2025

Charity Number 1074607

CHRISTIAN MISSIONS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2025

Contents	Pages
Reference and administrative information	1
Trustees' Report	2 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 – 14

CHRISTIAN MISSIONS CHARITABLE TRUST
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JANUARY 2025

The charity trustees are:

Trustees

Mr Brian Dunning
Mrs Jill Pateman
Mr Colin Short
Dr Barry Trewinnard
Dr Karen Trewinnard
Mr Ian McCorkell
Mr Gabriel Bennett
Mr Derek Ford

Registered office

9 Mere Close
Ramsey Mereside
Huntingdon
Cambs
PE26 2UQ

Bankers

National Westminster Bank

Examiners

Joshua Kingston BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol, BS48 1UR

CHRISTIAN MISSIONS CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2025

The trustees present their report for the year ended 31 January 2025.

The trustees are as named on page 1.

The Trustees have power to appoint additional trustees as they consider appropriate. In doing so they have regard to the skills and expertise of the prospective trustees in relation to the skills and experience of the existing trustees, as well as the general suitability of each prospective appointee and the particular expertise that the prospective trustee could bring to the trust. Active interest in the work of Christian Missions Charitable Trust in India is expected of the trustees.

New trustees are inducted by briefing by the existing trustees, provision of appropriate papers including a copy of the Trust Deed, and, if possible and necessary, visits to the work of Christian Missions Charitable Trust, India. In addition, they will be checked with the Disclosure and Barring Service before being approved and afterwards will also take all the relevant Safeguarding training.

Governing Document

Christian Missions Charitable Trust is a registered charity 1074607. The charity is governed by the Declaration of Trust dated 6 October 1998 and the Supplementary Declaration of Trust dated 24 May 2000.

Objects of the Charity

The objects of the charity are:

To advance the Christian faith in accordance with the charity's statement of beliefs.

To relieve persons who are in conditions of need or hardship or who are aged or sick or homeless.

To advance education in accordance with Christian principles.

To promote and fulfil such other charitable purposes as are beneficial to the community.

The objects are to be pursued in India or elsewhere as the Trustees may from time to time think fit.

The charity currently achieves its objects in particular by promoting in the U.K. interest in and financial support for the work of Christian Missions Charitable Trust of India ('CMCT India') based in Chennai in the Tamil Nadu state of India. CMCT India has a substantial range of activities, all falling within the objects of the charity and focused on aiding the poorest in Chennai and its suburbs and in the village of Chinnakuppam on the coast south of Chennai (activity in Chinnakuppam began as assistance following the tsunami of Christmas 2004 but continues in view of the links formed).

The activities of CMCT India include a hospital, a dental clinic, a physiotherapy centre, extension of leprosy work in settlements outside Chennai, schools, and hostel, vocational education, work among street children, a handicraft enterprise, wheelchair distribution, redevelopment of the village of Chinnakuppam (including the building of 140 new houses now fully occupied), agricultural projects in two locations and a visiting medical and dental team to outlying projects. The spread of the Christian Gospel and nurturing of the Christian faith in appropriate ways are integral to all these activities.

CHRISTIAN MISSIONS CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 JANUARY 2025

Review of CMCT India activities

Education

The Primary and Higher Secondary schools have continued to achieve successful exam results with pass rates well above 90% while the students are also encouraged to explore and showcase their talents for music, dance and arts. There is also a continued focus on sporting activities. Construction has begun for a new floor on the school building with upgrades also to existing facilities. When finished, the new floor will enable 300 extra students to be accommodated.

The students in the Industrial Training School achieved 100% job placement with good salaries. Alongside training in electrical, electronics and automotive services, the students are mentored for spiritual growth. All students get career guidance and are supported to attend careers fairs.

The Bethany Hostel accepted 12 new children who pursued Arts and Science Majors, Nursing and Laboratory Technician courses. 39 students from the hostel attended the school. The children's spiritual growth was supported by a Vacation Bible School.

Healthcare

The Bethany Healthcare Centre is a 16 bed facility operating 24/7. It offers comprehensive services including ophthalmology, dental, laboratory, X ray, pharmacy, ICU and physiotherapy, serving over 150 patients daily. With five doctors and sixteen part time specialists, the centre provides cataract, gynaecology and surgical treatments. It also offers free treatment to the poor.

Community Development

The Ration Relief programme aims to enhance health, livelihoods and community wellbeing in vulnerable populations through the distribution of ration bags, walking sticks, relief bags and medical camps which provide healthcare services and screening.

The Soup Kitchen provides nutritious, hot midday meals to underprivileged communities in and around Chennai, focusing on alleviating hunger and caring for elderly individuals. With a holistic approach it addresses physical, emotional, spiritual and social wellbeing through regular health checkups and hygiene awareness programmes. It reaches 225 elderly people across seven locations.

The Rainbow Rehabilitation Project aims to uplift the lives of HIV infected individuals and their families by addressing both their physical and emotional needs. It provides counselling, self-employment training, nutritional assistance and food rations including essential nutrition for those on antiretroviral therapy. Over 300 individuals are supported through this programme which also includes training in valuable skills to help them support themselves.

Leprosy Rehabilitation supports leprosy-affected individuals and their families. It provides monthly food rations to 95 families. Regular medical camps reach another 450 patients twice a month, providing eye screenings and distribution of walking sticks and other aids. It has also empowered 250 women through vocational training in tailoring, embroidery and handicrafts, enhancing their income generation and improving their overall quality of life.

CHRISTIAN MISSIONS CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2025

Haven of Hope Handicraft Centre provides vocational training to 70 girls and women in various skills including embroidery, machine operation and crafting items like greeting cards, jewellery, patchwork and dolls. The products are sold through various outlets and networks, generating income to support wages and costs. The initiative aims to alleviate poverty while fostering a caring and harmonious atmosphere for participants, many of whom come from challenging home environments.

The Sponsorship Programme supports 1500 children through the support of over 1300 sponsors. Their contributions alleviate the financial burdens of families, covering education, hygiene needs, birthday gifts and medical check ups. It also offers moral education and counselling for the emotional support and wellbeing of the children.

The Women's Empowerment Project provides employment opportunities in villages where work is scarce. Nearly 300 women have been empowered across a number of locations through skill development in tailoring, handicrafts and embroidery and the formation of self-help groups.

The Child Development Programme focuses on the comprehensive development of children from less privileged communities through education and skills development. It reaches 365 children across a number of locations with educational assistance, nutritional support, health monitoring and skills development.

The Chinnakuppam Rehabilitation Project continues to support the village severely affected by the 2004 tsunami through the work of a full time social worker, a medical centre and a tailoring and handicraft centre.

The Bethany Farms supply vegetables and fruit to the hostel and kitchen from four locations. Each far has two labourers and a dedicated farmer.

Financial Overview

The overall expenditure of CMCT India in its last financial year was of the order of £1,611,182 (2024: £2,100,689) excluding the value of the extensive voluntary resources provided to it. CMCT India employs over 316 staff in carrying out these activities, all these staff being Indian.

In the last financial year, 48% (2024: 51%) of CMCT India's income was from the U.K., the majority being funds received by the Charity from U.K. Donors and grant giving trusts. These funds are received for both general and specific purposes, and the charity makes them available to CMCT India with the minimum of delay. In the year 2024-25, the charity forwarded a total of £637,555 (2024: £810,000) to CMCT India. The charity is run entirely voluntarily and employs no staff. The charity provides support to one individual for time and expenses involved in bookkeeping and financial administration and during the year it appointed an administrator who is paid an hourly rate for duties such as meeting minute taking and managing the email account. In the year 96.2% (2024: 97.3%) of funds received were passed on to CMCT India in order to achieve the objects of the charity with the minimum delay, with the balance being retained as a cash sum for future distribution or to pay for essential administrative services, primarily auditing of the charity's finances, tax services and preparation of the accounts.

Public benefit

CHRISTIAN MISSIONS CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2025

The Trustees have given due consideration to the Charity Commission's guidance on public benefit. The charity achieves the public benefit in pursuit of its objects by enabling the work of CMCT India as summarised above. This work is of manifest benefit to large numbers of needy persons in Chennai and other parts of Tamil Nadu. In pursuing its activities, the Trustees have regard to the Charity Commission's guidance on public benefit, both generally and with particular respect to religious charities.

Future plans

During the last financial year the trustees decided to change to the legal structure of CMCT in the UK from a Trust to a Charitable Incorporated Organisation. This was done to take advantage of a more modern legal framework and to give the trustees the opportunity to refresh the charity's governance and oversight arrangements. A motion was approved by all the trustees at the AGM in October 2024 to change the status and the application process was begun. The Charity Commission approved the application in November 2024 and a new charity with the name Christian Missions Charitable Trust UK was registered with Charity Number 1210947. CMCT UK has the same charitable objects, aims and mission as the earlier Trust with the name of CMCT. The new Charitable Incorporated Organisation (CIO) Constitution has replaced the old Trust Articles of Association and the governance structure and policies will be refreshed during the next financial year.

During the course of 2025 a new bank account was set up for CMCT UK and it is anticipated that there will be a period of up to two years for funds from donors to be switched to using the new bank account. Due to the amount of communication that will be necessary with all supporters about the change of status from Trust to CIO, a new and comprehensive email database of all the charity's supporters has been compiled. The transfer will be completed by the end of the 2026 financial year at which point all remaining assets will be transferred from Charity 1074607 to Charity 1210947. Charity 1074607 will then be closed. For the sake of clarity, the only asset that the Charity owns is cash in hand in the bank account. It owns no property, investments or other assets.

No new trustees were appointed during the year but we shall be looking to recruit new trustees now that CIO status has been achieved and the Chair will work with other officers of the organisation to ensure that new trustees who are recruited have the appropriate skills and also share the core vision and beliefs of CMCT UK. All the trustees undertook Safeguarding training during the last year and Safeguarding remains a key priority, working closely with the Safeguarding team in CMCT India.

The organisation expects to continue to obtain funds in the UK for CMCT India and to increase the amount given year by year if it can do so. The level depends on the extent to which the Christian public with whom the charity communicates feels led by God to give funds and purchase handicrafts. Different approaches to fundraising are under constant consideration by the trustees and the Outreach Committee will be using the communications about the change in status to raise awareness within the existing donor community.

Reserves Policy

As it is the policy of the trustees not to employ staff, the charity is in a position to pass virtually all funds received to CMCT India and to do so more or less immediately they are received. In these circumstances, and since it is accepted that income inevitably fluctuates with the inclinations and

CHRISTIAN MISSIONS CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2025

interests of donors at any particular time, the trustees do not consider it necessary to maintain a significant level of reserves. There has been discussion of whether to retain some funds in the UK, to assist as necessary with troughs in the overall income of CMCT India, but this approach has not in fact been implemented.

Risk Management

The main risks of the charity's operations are erosion by inflation of sums received while they remain in the hands of the charity and misappropriation of funds. The former risk is mitigated by passing on funds just as soon as possible to CMCT India. Financial administration is discharged primarily by two of the Trustees and all payments and transfers require two authorised signatories. The board of trustees receives financial reports twice a year and the accountants audit all incoming donations and all outward payments to CMCT India.

Cash sums are from time to time received by individual Trustees and other volunteers who work on behalf of the charity. Such sums are paid into the bank account by the trustees or passed on to the two trustees with responsibility for financial administration.

There is a risk that giving might erode over time due to the increasing age profile of the donor base and competing demands from other charities at a time when donors have reduced money to give. We have set up a committee to focus on outreach to existing and new givers while at the same time strengthening links with supporting trusts and improving quality and frequency of communications to our donor base

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding

CHRISTIAN MISSIONS CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JANUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Gifts and donations	2	341,601	309,565	651,166	821,690
Other trading activities	3	9,274	-	9,274	9,041
Total income		<u>350,875</u>	<u>309,565</u>	<u>660,440</u>	<u>830,731</u>
Expenditure on:					
Raising funds	4	-	-	-	414
Charitable activities	5	334,210	309,565	643,775	822,516
Total expenditure		<u>334,210</u>	<u>309,565</u>	<u>643,775</u>	<u>822,930</u>
Net income/(expenditure) and net movement in funds	8	16,665	-	16,665	7,801
Reconciliation of funds:					
Total funds brought forward	12	26,907	-	26,907	19,106
Total funds carried forward	12	<u>43,572</u>	<u>-</u>	<u>43,572</u>	<u>26,907</u>

The Charity has no recognised gains or losses other than the results for the period as set out above.

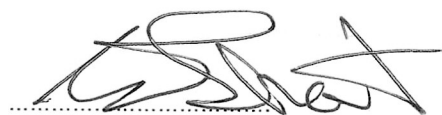
All of the activities of the charity are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements
See note 9 for fund-accounting comparative figures

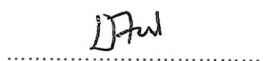
CHRISTIAN MISSIONS CHARITABLE TRUST
BALANCE SHEET
AS AT 31 JANUARY 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	575	2,620
Cash at bank and in hand		45,574	26,741
		<u>46,149</u>	<u>29,361</u>
Creditors : Amounts falling due within one year	11	(2,577)	(2,454)
Net current assets		<u>43,572</u>	<u>26,907</u>
Net assets		<u>43,572</u>	<u>26,907</u>
Funds			
Unrestricted funds		43,572	26,907
		<u>43,572</u>	<u>26,907</u>

These financial statements were approved by the trustees on and are signed on their behalf by:



Colin Short
Chairman



Derek Ford
Trustee

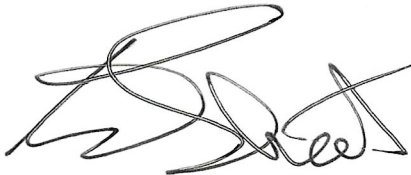
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CHRISTIAN MISSIONS CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 JANUARY 2025

the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on... 8 October 2025

And signed on their behalf by

A handwritten signature in black ink, appearing to read 'Colin Short', written over a horizontal line.

Colin Short (Chairman)

CHRISTIAN MISSIONS CHARITABLE TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JANUARY 2025

Independent examiner's report to the trustees of Christian Missions Charitable Trust

I report to the trustees on my examination of the accounts of Christian Missions Charitable Trust (the Charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joshua Kingston BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol, BS48 1UR

Date:.....

CHRISTIAN MISSIONS CHARITABLE TRUST

STATEMENT OF CASH FLOWS

YEAR ENDED 31 JANUARY 2025

	Notes	2025 £	2024 £
Operating Activities			
Cash flows for Operating Activities			
Income from Donations and Legacies	A1	653,211	823,219
Costs of raising funds	A2	-	(414)
Cash flows from Operating Activities			
Income from Charitable & other Activities	A3	9,274	9,041
Costs of Charitable Activities	A4	(643,652)	(822,342)
		<u>18,833</u>	<u>9,504</u>
Net Cash Inflow for the year	B	<u>18,833</u>	<u>9,504</u>

Notes to the Statement of Cash flows

	SOFA £	Movement of debtors £	Movement of creditors £	Cashflow £
A1 Income from Donations and Legacies	651,166	2,045	-	653,211
A2 Costs of raising funds	-	-	-	-
A3 Income from Charitable & other Activities	9,274	-	-	9,274
A4 Costs of Charitable Activities	(643,775)	-	123	(643,652)

B Analysis of changes in cash flow during the year

	2025 £	2024 £	Change £
Cash at Bank & in Hand	<u>45,574</u>	<u>26,741</u>	<u>18,833</u>
	2024	2023	Change
	£	£	£
Cash at Bank & in hand	<u>26,741</u>	<u>17,237</u>	<u>9,504</u>

C Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

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

CHRISTIAN MISSIONS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2025

1 Accounting policies

- a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity as defined under FRS 102.

- b) Income from donations/grants is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to us such income, the income is deferred until the pre-condition have been met.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- d) Expenditure that is directly attributable to specific activities has been included in those costs of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.
- e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include any applicable audit fees, independent examination fees and costs linked to the strategic management of the charity.
- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- g) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- h) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.
- i) Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- j) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

CHRISTIAN MISSIONS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2025

1 Accounting policies (*continued*)

- k) The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a consistent rate using the effective interest method.

2 Gifts and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations - general	333,978	286,951	620,929
Gift aid	7,623	22,614	30,237
	<u>341,601</u>	<u>309,565</u>	<u>651,166</u>
Prior year comparatives	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations - general	327,124	464,974	792,098
Gift aid	7,020	22,572	29,592
	<u>334,144</u>	<u>487,546</u>	<u>821,690</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Sales of Handicraft	9,274	-	9,274	9,041
	<u>9,274</u>	<u>-</u>	<u>9,274</u>	<u>9,041</u>

All income from other trading activities in 2024 was unrestricted.

4 Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fees on donations	-	-	-	414
	<u>-</u>	<u>-</u>	<u>-</u>	<u>414</u>

All expenditure on raising funds in 2024 was unrestricted.

CHRISTIAN MISSIONS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2025

5 Charitable activities

	Grants £	Support Costs (Note 6) £	Total Funds 2025 £
Donations to CMCT India	637,555	6,220	643,775
	<u>637,555</u>	<u>6,220</u>	<u>643,775</u>
Prior year comparative			
	Grants £	Support Costs (Note 6) £	Total Funds 2024 £
Donations to CMCT India	809,219	13,297	822,516
	<u>809,219</u>	<u>13,297</u>	<u>822,516</u>

6 Support costs

	Total Funds 2025 £	Total Funds 2024 £
Bank charges	574	638
Book-keeping	1,000	1,000
Office costs	2,069	8,155
Governance costs (Note 7)	2,577	3,504
	<u>6,220</u>	<u>13,297</u>

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's Fees:				
- for independent examination	894	-	894	852
- for accounts preparation	1,336	-	1,336	1,272
- other services & taxation services	347	-	347	1,380
	<u>2,577</u>	<u>-</u>	<u>2,577</u>	<u>3,504</u>

All governance costs in 2024 were unrestricted.

8 Net income

	2025 £	2024 £
Independent examiner's fees	2,577	3,504
Trustees' expenses - 2 trustees (2024: three) for travel, postage and office costs.	<u>1,375</u>	<u>4,970</u>

No employee received emoluments in excess of £60,000 during the year (2024: Nil).

As there are no individuals employed by the charity, the key management personnel are solely the Trustees.

Remuneration of £1,000 (2024: £1,000) was paid to one trustee during the year for other services, and expenses for a value of £6,432 were waived during the year (2024: £3,511).

CHRISTIAN MISSIONS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2025

9 Fund-analysis comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Gifts and donations	334,144	487,546	821,690
Other trading activities	9,041	-	9,041
Total income	343,185	487,546	830,731
Expenditure on:			
Raising funds	414	-	414
Charitable activities	334,970	487,546	822,516
Total expenditure	335,384	487,546	822,930
Net income/(expenditure) and net movement in funds	7,801	-	7,801
Reconciliation of funds:			
Total funds brought forward	19,106	-	19,106
Total funds carried forward	26,907	-	26,907

10 Debtors

	2025 £	2024 £
Gift Aid debtor	575	2,620
	575	2,620

11 Creditors

	2025 £	2024 £
Accruals and deferred income	2,577	2,454
	2,577	2,454

CHRISTIAN MISSIONS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2025

12 Movement in funds

	At 01-Feb 2024 £	Income £	Expenditure £	Transfers £	At 31-Jan 2025 £
Restricted funds					
CMCT India	-	309,565	(309,565)	-	-
	-	309,565	(309,565)	-	-
Unrestricted funds					
General funds	26,907	350,875	(334,210)	-	43,572
	26,907	350,875	(334,210)	-	43,572
Total funds	26,907	660,440	(643,775)	-	43,572

Prior year comparative

	At 01-Feb 2023 £	Income £	Expenditure £	Transfers £	At 31-Jan 2024 £
Restricted funds					
CMCT India	-	487,546	(487,546)	-	-
	-	487,546	(487,546)	-	-
Unrestricted funds					
General funds	19,106	343,185	(335,384)	-	26,907
	19,106	343,185	(335,384)	-	26,907
Total funds	19,106	830,731	(822,930)	-	26,907

Description of funds

CMCT India

The donations included in this fund have been donated specifically for the work done by CMCT India.

13 Related party transactions

2 trustees (2024: 2) are also trustees of CMCT India. Donations of £637,555 were made to CMCT India during the year (2024: £810,000).

Donations of £5,634 were received from the charities trustees during the year (2024: £4,525).