

Annual Report and Financial Statements  
for the Year Ended 31 December 2022

# Church Team Ministries International

Charity registration number: 1087807

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

**CHURCH TEAM MINISTRIES INTERNATIONAL**  
**CONTENTS**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

**CHURCH TEAM MINISTRIES INTERNATIONAL**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	P McKenzie
	A Metters (resigned 30 May 2023)
	S Pozzo
	P MacQueen
	M Bone
	H Salan (appointed 30 May 2023)
<b>Charity Registration Number</b>	1087807
<b>Principal Office</b>	6A Cherry Grove Ferndown Dorset BH22 9EZ
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	Barclays Leicester Leicestershire LE87 2BB

# **CHURCH TEAM MINISTRIES INTERNATIONAL**

## **TRUSTEES' REPORT**

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

### **Structure, governance and management**

#### ***Nature of governing document***

Church Team Ministries International is a registered charity, number 1087807, and is constituted under a Trust deed.

#### ***Recruitment and appointment of Trustees***

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. The Trustees look for persons of proven integrity who share the vision and objectives of the Trust and who have relevant wisdom and experience to contribute to the running of the charity.

#### ***Induction and training of trustees***

Each new Trustee is provided with the relevant Charity Commission publications, a copy of the constitution and at a meeting with the Chairman, is fully briefed on the operation of the Trust and the responsibilities of Trustees.

#### ***Organisational structure***

The Trust is served by a Board of Trustees. There are no employees.

#### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is to provide for the relief of poverty, need and distress; the advancement of education; the advancement of the Christian faith and the protection of public health in Africa and elsewhere.

#### ***Public benefit***

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **CHURCH TEAM MINISTRIES INTERNATIONAL**

## **TRUSTEES' REPORT (CONTINUED)**

### **Achievements and performance**

#### ***Review of activities***

With the COVID 19 pandemic restrictions still in place in many countries we were able to continue with the Virtual Build leadership conferences across Africa and Europe. More languages were included and the distribution network for the pre-recorded USB keys was substantially increased which resulted in an estimated 100,000 church leaders having the opportunity to hear the life changing Bible teachings.

As the year progressed, there were opportunities for the team to travel to East and West Africa to hold physical conferences which were all very well attended.

The highlight of the year was the International Conference held on the Island of Mauritius which saw leaders come from over 50 different countries to participate in this event. First time delegates from Ukraine, Niger, Eswatini and Zambia were also among those who attended. It was also an opportunity to plan for the upcoming year taking into account the opening of most countries worldwide after the pandemic.

In conclusion it should be noted that all funds raised to help CTMI in accomplishing its objectives were well spent.

#### **Financial review**

The charity recorded a surplus of £9,859 for the year (2021: deficit £5,311). At the year end there was a balance of £75,288 (2021: £65,429) in reserves to be carried forward, of which £10,868 was in Unrestricted funds and £54,420 was in Restricted funds.

#### ***Policy on reserves***

The Trust does not accrue any liabilities or running costs and therefore does not require any financial reserves.

#### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

# CHURCH TEAM MINISTRIES INTERNATIONAL

## TRUSTEES' REPORT (CONTINUED)

### Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 12 September 2023 and signed on its behalf by:



.....  
M Bone  
Trustee

**CHURCH TEAM MINISTRIES INTERNATIONAL**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF CHURCH TEAM MINISTRIES**  
**INTERNATIONAL**

I report to the Trustees on my examination of the accounts of Church Team Ministries International for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity Trustees of Church Team Ministries International 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 Church Team Ministries International'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Church Team Ministries International 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 accounting 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.



.....  
G W Schulz ACMA  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

12 September 2023

# CHURCH TEAM MINISTRIES INTERNATIONAL

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	18,689	11,020	29,709	34,294
Investment income	3	<u>60</u>	<u>-</u>	<u>60</u>	<u>5</u>
Total income		18,749	11,020	29,769	34,299
<b>Expenditure on:</b>					
Charitable activities	4	<u>14,169</u>	<u>5,741</u>	<u>19,910</u>	<u>39,610</u>
Net income/(expenditure)		<u>4,580</u>	<u>5,279</u>	<u>9,859</u>	<u>(5,311)</u>
Net movement in funds		4,580	5,279	9,859	(5,311)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>6,288</u>	<u>59,141</u>	<u>65,429</u>	<u>70,740</u>
Total funds carried forward	8	<u><u>10,868</u></u>	<u><u>64,420</u></u>	<u><u>75,288</u></u>	<u><u>65,429</u></u>

The notes on pages 8 to 13 form an integral part of these financial statements.



# CHURCH TEAM MINISTRIES INTERNATIONAL

## BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	6	3,184	3,457
Cash at bank and in hand		<u>72,734</u>	<u>62,572</u>
		75,918	66,029
<b>Creditors: Amounts falling due within one year</b>	7	<u>(630)</u>	<u>(600)</u>
<b>Net assets</b>		<u>75,288</u>	<u>65,429</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		64,420	59,141
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>10,868</u>	<u>6,288</u>
<b>Total funds</b>	8	<u>75,288</u>	<u>65,429</u>

The financial statements on pages 6 to 13 were approved by the Trustees, and authorised for issue on 12 September 2023 and signed on their behalf by:



.....  
M Bone  
Trustee

# **CHURCH TEAM MINISTRIES INTERNATIONAL**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Church Team Ministries International meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

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

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**CHURCH TEAM MINISTRIES INTERNATIONAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# CHURCH TEAM MINISTRIES INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

### Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	18,689	11,020	29,709	34,294
	<u>18,689</u>	<u>11,020</u>	<u>29,709</u>	<u>34,294</u>

### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	60	-	60	5
	<u>60</u>	<u>-</u>	<u>60</u>	<u>5</u>

### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Ministry support - Africa	1,003	4,337	5,340	18,644
Ministry support - UK	12,289	904	13,193	20,058
Ministry support - Europe	104	500	604	-
Bank charges	-	-	-	25
Postage and stationery	143	-	143	283
Independent examination	630	-	630	600
	<u>14,169</u>	<u>5,741</u>	<u>19,910</u>	<u>39,610</u>

# CHURCH TEAM MINISTRIES INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

### 5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 6 Debtors

	2022 £	2021 £
Accrued income	<u>3,184</u>	<u>3,457</u>

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>630</u>	<u>600</u>

### 8 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	6,288	18,749	(14,169)	10,868
<b>Restricted funds</b>				
Project Kenya Fund	23	-	-	23
Project Maliaka Fund	20	120	-	140
Project Bournemouth Christian Church Fund	57,999	7,112	(904)	64,207
Africa Conference Fund	1,099	2,538	(3,637)	-
Project Manna Fund	-	700	(700)	-
Ukraine Churches	-	500	(500)	-
Mauritius Conference Fund	-	50	-	50
	<u>59,141</u>	<u>11,020</u>	<u>(5,741)</u>	<u>64,420</u>
<b>Total funds</b>	<u>65,429</u>	<u>29,769</u>	<u>(19,910)</u>	<u>75,288</u>

# CHURCH TEAM MINISTRIES INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

**The Project Mauritius Fund** has been set up to assist CTMI Mauritius in whatever needs they have including funding missionary trips to Africa.

**The Project Kenya Fund** has been set up to assist the Morning Star Children's Orphanage whether to feed, cloth or educate them.

**The Project Maliaka Fund** has been set up to assist with TV, YouTube and Facebook Broadcasts in the Francophone countries of Africa to encourage abused and down-trodden women and girls to have a voice and to restore them with the truth of God's Word.

**The Bournemouth Christian Church Fund** has been set up to assist the Church in building its own premises in the future and to pay for rental premises in the interim.

**The Africa Conference Fund** has been set up to assist with the expenses of holding various CTMI Conferences in many parts of Africa for the purpose of strengthening the local churches with the Gospel.

**Funds for the Madagascar Families** are to support a number of children in our sister CTMI Church there, who were tragically orphaned in 2019 (their parents died in a car accident).

**Funds for the Bulawayo Church** are to support their Annual Youth Camp and gifts towards their Rural Church Building Project.

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	20,296	18,340	(32,348)	6,288
<b>Restricted funds</b>				
Project Kenya Fund	-	23	-	23
Project Maliaka Fund	40	242	(262)	20
Project Bournemouth Christian Church Fund	49,469	8,530	-	57,999
Africa Conference Fund	935	7,164	(7,000)	1,099
	<u>50,444</u>	<u>15,959</u>	<u>(7,262)</u>	<u>59,141</u>
<b>Total funds</b>	<u>70,740</u>	<u>34,299</u>	<u>(39,610)</u>	<u>65,429</u>

**CHURCH TEAM MINISTRIES INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**9 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2022 £</b>
Current assets	11,498	64,420	75,918
Current liabilities	<u>(630)</u>	<u>-</u>	<u>(630)</u>
Total net assets	<u>10,868</u>	<u>64,420</u>	<u>75,288</u>

  

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2021 £</b>
Current assets	6,888	59,141	66,029
Current liabilities	<u>(600)</u>	<u>-</u>	<u>(600)</u>
Total net assets	<u>6,288</u>	<u>59,141</u>	<u>65,429</u>