

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Church Team Ministries International

Charity registration number: 1087807

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

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

Trustees	P McKenzie S Pozzo P MacQueen (resigned 23 July 2024) M Bone H Salan D Malan (appointed 9 February 2025) T McKenzie (appointed 9 February 2025)
Charity Registration Number	1087807
Principal Office	3 Meadow Way Ringwood BH24 1RY
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	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 2024.

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

The year of 2024 has been a particularly busy year for the ministry teams of CTMI having held 139 events in 34 countries.

Cities which hosted the BUILD Conference for the first time included - East London in South Africa, Windhoek in Namibia, Brazzaville in Republic of Congo, Nyeri in Kenya, N'Djamena in Chad, and Niamey in Niger.

Follow-up leaders conferences took place in Kigale, Rwanda, Dar es Salaam, Tanzania, Nairobi, Kenya, Mombasa, Kenya, Fianarantsoa and Toliara in Madagascar, Kampala, Uganda, Tegucigalpa, Honfuras, Guatamala city, Guatamala, Bujumbura, Burundi, Bukavu, DRC, Addis Ababa, Ethiopia, Harare, Zimbabwe.

There were also numerous church visits which took place in over 24 different countries.

Also included in the program were camps over several days for - Families, Youth, Children and the elderly.

It has been a very productive year as not only new ground has been broken, but there has been a significant increase in numbers of people and Leaders attending the different events.

Miki Hardy, the founder of CTMI, has compiled all the online teachings that were released during the period of COVID into a Church Leaders Manual entitled - LET'S BUILD HIS CHURCH which is available on Amazon.

Financial review

The charity recorded a deficit of £10,638 for the year (2023: surplus £11,494). At the year end there was a balance of £57,389 (2023: £86,778) in reserves to be carried forward, of which £5,232 was in Unrestricted funds and £70,912 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 21 October 2025 and signed on its behalf by:

.....
H Salan
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 2024.

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 FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

21 October 2025

CHURCH TEAM MINISTRIES INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	41,893	3,852	45,745	23,576
Investment income	3	<u>1,009</u>	<u>-</u>	<u>1,009</u>	<u>614</u>
Total income		<u>42,902</u>	<u>3,852</u>	<u>46,754</u>	<u>24,190</u>
Expenditure on:					
Charitable activities	4	<u>56,172</u>	<u>1,220</u>	<u>57,392</u>	<u>12,696</u>
Total expenditure		<u>56,172</u>	<u>1,220</u>	<u>57,392</u>	<u>12,696</u>
Net (expenditure)/income		<u>(13,270)</u>	<u>2,632</u>	<u>(10,638)</u>	<u>11,494</u>
Net movement in funds		(13,270)	2,632	(10,638)	11,494
Reconciliation of funds					
Total funds brought forward		<u>18,502</u>	<u>68,280</u>	<u>86,782</u>	<u>75,288</u>
Total funds carried forward	8	<u><u>5,232</u></u>	<u><u>70,912</u></u>	<u><u>76,144</u></u>	<u><u>86,782</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 2024

	Note	2024 £	2023 £
Current assets			
Debtors	6	3,100	2,781
Cash at bank and in hand		<u>73,740</u>	<u>84,673</u>
		76,840	87,454
Creditors: Amounts falling due within one year	7	<u>(696)</u>	<u>(672)</u>
Net assets		<u>76,144</u>	<u>86,782</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		70,912	68,280
Unrestricted income funds			
Unrestricted funds		<u>5,232</u>	<u>18,502</u>
Total funds	8	<u>76,144</u>	<u>86,782</u>

The financial statements on pages 6 to 13 were approved by the Trustees, and authorised for issue on 21 October 2025 and signed on their behalf by:

.....
H Salan
Trustee

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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.

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.

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

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.

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.

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	38,793	3,852	42,645	20,795
Gift aid reclaimed	3,100	-	3,100	2,781
	<u>41,893</u>	<u>3,852</u>	<u>45,745</u>	<u>23,576</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>1,009</u>	<u>-</u>	<u>1,009</u>	<u>614</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Ministry support - Africa	43,780	1,220	45,000	-
Ministry support - UK	11,481	-	11,481	11,190
Ministry support - Europe	-	-	-	684
Bank charges	50	-	50	-
Postage and stationery	165	-	165	150
Independent examination	<u>696</u>	<u>-</u>	<u>696</u>	<u>672</u>
	<u>56,172</u>	<u>1,220</u>	<u>57,392</u>	<u>12,696</u>

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (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

	2024	2023
	£	£
Accrued income	<u>3,100</u>	<u>2,781</u>

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>696</u>	<u>672</u>

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

8 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	18,502	42,902	(56,172)	5,232
Restricted funds				
Project Kenya Fund	23	-	-	23
Project Maliaka Fund	140	-	-	140
Project Bournemouth Christian Church Fund	67,017	3,057	-	70,074
Africa Conference Fund	700	590	(1,220)	70
Mauritius Conference Fund	400	205	-	605
	<u>68,280</u>	<u>3,852</u>	<u>(1,220)</u>	<u>70,912</u>
Total funds	<u>86,782</u>	<u>46,754</u>	<u>(57,392)</u>	<u>76,144</u>

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.

The Mauritius Conference Fund has been set up to assist with the expenses of holding CTMI Conferences.

CHURCH TEAM MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General				
General Funds	10,868	20,330	(12,696)	18,502
Restricted funds				
Project Kenya Fund	23	-	-	23
Project Maliaka Fund	140	-	-	140
Project Bournemouth Christian Church Fund	64,207	2,810	-	67,017
Africa Conference Fund	-	700	-	700
Mauritius Conference Fund	50	350	-	400
	<u>64,420</u>	<u>3,860</u>	<u>-</u>	<u>68,280</u>
Total funds	<u>75,288</u>	<u>24,190</u>	<u>(12,696)</u>	<u>86,782</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	5,928	70,912	76,840
Current liabilities	<u>(696)</u>	<u>-</u>	<u>(696)</u>
Total net assets	<u>5,232</u>	<u>70,912</u>	<u>76,144</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	19,174	68,280	87,454
Current liabilities	<u>(672)</u>	<u>-</u>	<u>(672)</u>
Total net assets	<u>18,502</u>	<u>68,280</u>	<u>86,782</u>