

Registered number: 04742271

Charity number :1098630

**CHRIST'S HOPE INTERNATIONAL UK
(A company limited by guarantee)**

**TRUSTEES REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 30TH APRIL 2024

Christ's Hope International UK

Accounts for the year ended 30 April 2024

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Trustees

Dr C J Bignell
Mrs C M Kay
Mr M R Kay
Mrs C M Sims
Dr C R Sims

Registered Office

70 Chapel Lane
Fowlmere
Royston
Hertfordshire
SG8 7SD

Company Registration Number 04742271

Charity Registration Number 1098630

Independent Examiner

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

Bankers

National Westminster Bank plc
Station Place
Letchworth Garden City
Hertfordshire
SG6 3AL

Accounts for the year ended 30 April 2024

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and the independently examined accounts for the year ended 30 April 2024.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Statement of Trustees' Responsibilities

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those accounts, the trustees are required to:

- | | | | |
|-------|---|--|--|
| (i) | Select suitable accounting policies and apply them consistently. | | |
| (ii) | Make judgements and estimates that are reasonable and prudent. | | |
| (iii) | Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue operating. | | |
| (iv) | State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts. | | |
| (v) | Observe the methods and principles of the Charities SORP. | | |

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006.

They 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 trustees confirm that they have given due consideration to the Charity Commission's published guidelines on the Public Benefit requirement under the Charities Act 2011.

Structure, Governance and Management

	Governing document
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Christ's Hope International UK is a company limited by guarantee with charitable status which is governed by a Memorandum and Articles of Association dated 23 April 2003.

Appointment of trustees

Trustees are appointed by resolution of the existing trustees.

Accounts for the year ended 30 April 2024

Report of the Trustees

Organisational structure

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

	Risk management
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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 are in place to mitigate the exposure to the major risks.

Objectives and Activities

a. Policies and objectives

The principal objectives of the charity are:

To promote the Christian religion and in particular to those suffering from or at risk of contracting AIDS or infection by HIV

To advance the education of the public in relation to AIDS and HIV

To relieve those suffering from AIDS and HIV by providing or helping to provide nursing and medical care, facilities, medical drugs and other goods and services in order to alleviate suffering

To support those suffering from or at risk of contracting AIDS or infection by HIV and their dependants							
---	--	--	--	--	--	--	--

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit, running a charity (PB2)'

b. Grant making policies

In accordance with the Memorandum and Articles of Association, the charity will make grants to individuals or causes which further the Christian religion or help those which are infected or affected by HIV and AIDS

Achievements and performance


The focus of Christ's Hope International UK has remained unchanged since its inception with the primary objective being to support orphaned and vulnerable children in Sub Saharan Africa. We have, as in previous years, provided funding towards supporting children in Namibia, Kenya and the DRC.

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Report of the Trustees							
The reserves are held to ensure that the obligations offered to each individual person are sustainable. A reserve amount is also retained for the general running of the UK administration costs such as accounting fees and directors' liability insurance and any other cost incurred in the daily running requirements of the charity.							
The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 13th December 2024 and signed on their behalf.							
Dr C R Sims							
Trustee							



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Accounts for the year ended 30 April 2024								
Independent Examiner's Report								
To the Trustees of Christ's Hope International UK								
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024 set out on pages 6 to 11.								
Responsibilities and Basis of Report								
As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').								
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.								
Independent Examiner's Report								
I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:								
- accounting records were not kept in accordance with section 386 of the 2006 Act; or								
- the accounts do not accord with such records; or								
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or								
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)								
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.								
Geoff Mann FCIE								
Geoff Mann Limited								
Dee House								
Highworth Avenue								
Cambridge								
CB4 2BQ								

Christ's Hope International UK									Page 6
Accounts for the year ended 30 April 2024									
Statement of Financial Activities									
					2024			2023	
				Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
				Funds	Funds	Funds	Funds	Funds	Funds
			Notes	£	£	£	£	£	£
Income				1					
Incoming resources from generated funds:									
Bank interest received					0	0	0	0	0
Incoming resources from charitable activities:									
Donations					6,257	28,526	34,783	5,457	35,397
					-----	-----	-----	-----	-----
Total Income					6,257	28,526	34,783	5,457	35,397
					-----	-----	-----	-----	-----
Expenditure				1					
Charitable activities					1,490	32,284	33,774	1,908	43,239
					-----	-----	-----	-----	-----
Total Expenditure				2	1,490	32,284	33,774	1,908	43,239
					-----	-----	-----	-----	-----
					4,767	-3,758	1,009	3,549	-7,842
									-4,293
Transfers				7	-5,193	5,193	0	-10,345	10,345
					-----	-----	-----	-----	-----
Net Income/(Expenditure) and Net Movement in Funds for the Year					-426	1,435	1,009	-6,796	2,503
									-4,293
Reconciliation of Funds									
Total Funds Brought Forward					4,741	14,007	18,748	11,537	11,504
					-----	-----	-----	-----	-----
Total Funds Carried Forward					4,315	15,442	19,757	4,741	14,007
					-----	-----	-----	-----	-----
Statement of Total Recognised Gains and Losses									
There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.									

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Accounts for the year ended 30 April 2024						
Balance Sheet						
				2024		2023
		Notes		£		£
Current Assets						
Debtors		5		11,869		3,730
Cash at bank and in hand				8,378		15,909
				-----		-----
Total Current Assets				20,247		19,639
Liabilities						
Creditors : amounts falling due within one year		6		490		891
				-----		-----
Net Assets				19,757		18,748
				-----		-----
The Funds of the Charity						
Unrestricted Funds				4,315		4,741
Restricted Funds		7		15,442		14,007
				-----		-----
Total Charity Funds				19,757		18,748
				-----		-----
For the year ended 30 April 2024 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its surplus for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.						
The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 13th December 2024 and signed on their behalf.						
Dr C R Sims						
Trustee						

Christ's Hope International UK						Page 8
Accounts for the year ended 30 April 2024						
Notes to the Accounts						
1	Accounting Policies					
(a)	Basis of Preparation of Accounts					
	<p>The accounts 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 Companies Act 2006.</p> <p>Christ's Hope International UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevant accounting policy note(s).</p>					
(b)	Income					
	<p>Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year.</p>					
(c)	Expenditure					
	<p>Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.</p> <p>Grants payable are charged in the year when the offer is made except in those cases where the offer is made conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.</p>					
(d)	Debtors					
	<p>Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.</p>					
(e)	Creditors and Provisions					
	<p>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 trade discounts due.</p>					

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Accounts for the year ended 30 April 2024							
Notes to the Accounts							
(f)	Going Concern						
The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.							
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.							
(g)	Fund Accounting						
Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.							
Designated funds are unrestricted funds, which have been designated for special purposes by the trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.							
(h)	Cash flow statement						
The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under FRS 102 and the Charities SORP.							
2	Total Expenditure				2024		2023
				Charitable activities	Governance costs*	Total Resources Expended	Total Resources Expended
				£	£	£	£
	Grants to Christ's Hope International			11,291	0	11,291	12,698
	Support costs (note 3)			21,993	490	22,483	32,449
				-----	-----	-----	-----
				33,284	490	33,774	45,147
				-----	-----	-----	-----
	*Independent examination fees					490	480
						-----	-----

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Accounts for the year ended 30 April 2024						
Notes to the Accounts						
3	Support Costs					2024 2023
						£ £
	Bank charges				195	253
	Communications				106	224
	Equipment and furniture				0	1,648
	General expenses				184	135
	Independent examination				490	480
	Insurance				413	434
	Publicity and promotion				102	320
	Recruitment expenses				0	62
	Staff costs				20,812	28,721
	Travel expenses				181	172
					-----	-----
					22,483	32,449
					-----	-----
4	Staff Costs					
	No remuneration was paid to any of the trustees in the year or in 2023. No expenses were reimbursed to the trustees in the year or in 2023 either. The staff costs were:					
	The staff costs were				2024 2023	
					£ £	
	Wages and Salaries				20,303	28,068
	Employer's pension contributions				509	653
					-----	-----
					20,812	28,721
					-----	-----
	The average weekly number of staff employed by the charity during the year was 1 (2023 - 1). No member of staff earned more than £60,000.					
5	Debtors					2024 2023
					£ £	
	Trade debtors				8,000	0
	Other debtors				3,869	3,730
					-----	-----
					11,869	3,730
					-----	-----
6	Creditors : amounts falling due within one year					2024 2023
					£ £	
	Accruals				490	480
	Social security and other taxes				0	411
					-----	-----
					490	891
					-----	-----

Notes to the Accounts

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7	Restricted Funds			Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
				£	£	£	£	£
	Capacity Fund			0	15,800	20,993	5,193	0
	Christ's Hope International			14,007	12,726	11,291	0	15,442
				-----	-----	-----	-----	-----
				14,007	28,526	32,284	5,193	15,442
				-----	-----	-----	-----	-----
8	Analysis of net assets between funds							
							2024	
						Unrestricted funds	Restricted funds	Total funds
						£	£	£
	Total current assets					4,315	15,442	19,757
	Creditors due within one year					-490	0	-490
						-----	-----	-----
						3,825	15,442	19,267
						-----	-----	-----
							2023	
						Unrestricted funds	Restricted funds	Total funds
						£	£	£
	Total current assets					5,632	14,007	19,639
	Creditors due within one year					-891	0	-891
						-----	-----	-----
						4,741	14,007	18,748
						-----	-----	-----
9	Liability of the Members							
	The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1. The members of the charity are the trustees named on the contents page.							
10	Related party transactions							
	There were no related party transactions in the year that required disclosure.							