CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales · Charity number 1125132

Details

Other names	CRMI Children of Hope
Status	Registered
Legal form	Trust
Registered	2008-07-22
Register	View on the Charity Commission register

Contact

Address	c/o The Message Trust Lancaster House Harper Road Sharston Manchester M22 4RG
Phone	0161 987 2764
Email	office@childrenofhope.org.uk
Website	www.childrenofhope.org.uk

Activities

Objects: TO ADVANCE EDUCATION OF CHILDREN IN UGANDA, PARTICULARLY THOSE WHO ARE POOR, ORPHANED OR SICK.TO RELIEVE SICKNESS AND PROMOTE AND PROTECT GOOD HEALTH FOR CHILDREN AND ADULTS IN UGANDA, PARTICULAR BY THE PROVISION AND MAINTENANCE OF HEALTH CLINICS.TO ADVANCE THE CHRISTIAN FAITH IN THE UK, UGANDA, AND ELSEWHERE IN THE WORLD AS THE TRUSTEES SHALL THINK FIT.

Activities: Child sponsorship, Healthcare, Micro Finance projects, Medical Support, Disabilty support,School building projects, Short term Mission trips,Sponsorship for disadvantaged adults, social housing

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Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UGANDA
- Uganda
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£178,119	£179,275	-	-
2024-04-05	£253,874	£246,501	-	-
2023-04-05	£313,654	£302,440	-	-
2022-04-05	£270,904	£283,503	-	-
2021-04-05	£364,209	£348,870	-	-

Trustees

Name	Role	Appointed
Michael Fasipe	Chair	2024-08-05
PAUL BOOTH		
Rev John Bunjo		

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CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales - Charity number 1125132

Accounts

Christian Restoration Ministries International

Reference and Administrative Details

Director	Sarah Haynes (Interim Director) December 2023- May 2024, Stephanie Higgins-Mwebaze (Director) August 2024- December 2024,
	Joanne Carver (Director) February 2025-
Chair of Trustees	Nick Johnstone Feb 2024- Feb 2025
	Michael Fasipe Feb 2025-
Trustees	Paul Booth
	Rev John Bunjo
	Andy Hart Resigned due to ill health December 2024
	Nick Johnstone resigned Feb 2025
	Rebecca Aladiran Nov 2024
Charity Registration Number	1125132
Principal Office	We mainly work remotely, and can be best contacted via our website https://www.childrenofhope.org.uk/,
	or our office email: office@childrenofhope.org.uk
Postal Address	Lancaster House
	Harper Road
	Sharston
	Wythenshawe
	Manchester M22 4RG
Independent Examiner	Stables Thomson & Briscoe
	Chartered Accountants & Statutory Auditors
	Lowther House
	Lowther Street
	Kendal LA9 4DX

Christian Restoration Ministries International

Trustee's Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 5th April 2025.

Chairman's Report

On behalf of the Trustees, we are pleased to present our Annual Report for the year ended 5th April 2025.

Nick Johnstone served as Chair of Trustees from Feb 2024 to Feb 2025, with Michael Fasipe taking over from February 2025.

Objectives and activities

Objectives and aims

The objectives of the charity are:

- To advance the education of children in Uganda, particularly those who are poor, orphaned or sick.
- To relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision of health clinic.
- To advance the Christian Faith in Uganda and elsewhere in the world as the Trustees shall think fit.

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

Our vision is to break the cycle of poverty and transform lives in vulnerable communities in Uganda.

Mission

Our mission is to empower, in a sustainable way, the next generation in our Ugandan communities through education, healthcare, vocational training, and rural development.

Background

CRMI Children of Hope grew out of Christian Restoration Ministries (CRM) Uganda. CRMI Children of Hope is a UK registered charity and was founded in 2008, and the name Children of Hope was added in 2010 to emphasise that the UK charity was entirely focused on the child sponsorship programme, and not the many other ministries undertaken by CRM Uganda.

Over the following years a holistic approach was taken to the children we were sponsoring, and this included vocational training, healthcare, and social enterprises.

CRMI Children of Hope is based in the UK. Our current Director lives in Shropshire, but a number of the trustees are based in South Manchester.

The Ugandan Context

The Development Initiative Factsheet for Uganda (Oct 2020) notes the 'Uganda remains among the poorest countries in the world', and 'that while the proportion of people defined as 'poor' has fallen the proportion of people who live above the poverty line but remain vulnerable to falling below it has increased'.

Additionally, the Situation Analysis of Children in Uganda (2019) reports that 56 percent of children in Uganda live in 'multi-dimensional' poverty where they are deprived of six or more basic services and necessities of life.

The 2021 Unicef Annual Report for Uganda states that the Covid-19 pandemic drove a further 2million Ugandans into poverty.

The 2022 Unicef report notes that 'the continuous unchecked population growth, and a vast young population that lacks economic and job opportunities further contributed to (Uganda's) slowed development. Many young people earn their income in precarious conditions outside the formal economy and the high population growth makes poverty reduction more difficult. In 2022, the economy's structure remained highly informal, with 73.1% of employed people in the informal economy dominated by youth-run petty trade' ….'Children in Uganda continue to be at heightened risk of online child sexual exploitation and abuse due to low awareness and prevention efforts'

It is in this context that we work, aiming to provide a first-class education, opportunities for vocational development and employment, together with support for medical work and our disability group.

Public benefit

The charity undertakes child sponsorship to ensure vulnerable children receive a quality education. In the past we have undertaken school building projects in our two schools in Uganda in Bombo and Nakaseke, supported medically vulnerable and disabled patients, as well investing in rural development projects.

Over the last 2 years we have carefully reviewed our programmes. A number of programmes, including much of the medical work, and also the rural developments programmes were time limited and had reached completion. Currently our main aim is to consolidate the child sponsorship programme to provide quality education for people from impoverished background, and so help break the cycle of poverty.

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

Our activities and achievements

Our activities are divided between the UK and Uganda. The UK operation is primarily focussed on fundraising, and on monitoring and evaluating the programme , in so far as to ensure effective use of funds. We work with local partners who design, deliver and manage the projects on the ground.

Our programme in Bombo is delivered by CRMI Uganda, and our programme in Nakaseke is run by Restoration Healing Power.

Education

Education via our sponsorship programme is the central function of the charity.

We are proud that both of the schools we have been involved in in Bombo and Nakaseke provide quality education to children who would otherwise receive only very basic state education. Both schools are headed up by inspirational Head Teachers.

Our two schools in Uganda are administered separately. WoSPS in Bombo is led by Apostle John Bunjo (the founder of CRM and one of our Trustees), and his team. The school in Nakaseke is led by Pastor Sam Ssesanga and his team.

The teams on the ground in Uganda work hard to help us monitor and evaluate the programme. The often visit the schools, collect and scan letters for our sponsors, and liaise with the school.

Attendance at the Way of Salvation Primary School in Bombo has been 96% which emphasises the value children and their families place on the school.

We continue to have weekly online meetings with the Ugandan team. During these we obtain updates about the operation and performance of the school. We also discuss any safeguarding issues which have arisen.

Financial Review

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its man aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above a minimum of £4000.

Structure, governance and management

Nature of the governing document.

The charity was registered on 22nd July 2008 as an unincorporated charitable trust. The founding document states that when a decision can't be reached by consensus, the a vote should take place, with each trustee having a single vote, and the Chair of Trustees having a casting vote if necessary.

The board meets around every three to four months. However, the Director has an online operational meeting each week with the Ugandan team.

Recruitment and appointment of trustees

CRMI Children of Hope is very fortunate to have a dedicated and skilled team of Trustees. We actively seek Trustees with experience and skills which align with the activities of the charity, eg education, as well as business, marketing and financial skills.

Trustees have come to serve the charity in a variety of ways including being associated with the work in Uganda or having a heart for the work alongside practical skills.

Financial Instruments

Objectives and policies

The charities activities expose it to a number of financial risks, including credit risk, cash flow risk, and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of the changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and Gift Aid receivable.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4000 in the charity bank accounts.

The annual report was approved by the Trustees on ..... and is signed on its behalf by

N A Johnstone

Chair from Feb 24

CHARITY COMMISSION FOR ENGLAND AND WALES

Children of Hope	No (if any)

Receipts and payments accounts

CC16a

For the period from	6-Apr-24	To	5-Apr-25

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Child Sponsorship Fund-Bombo		68,834	-	68,834	-
Medical Killimanjaro Funds		672	-	672	
Social & Disability Fund	-	1,663	-	1,663	-
Vocational & Enterprise Fund	-	112	-	112	-
Partners and Team	-	596	-	596	-
General Fundraising-Nakaseke School	-	9,116	-	9,116	-
Overhead Fund	78,095	-	-	78,095	-
Gift Aid claimed	19,031	-	-	19,031	-
Sub total*(Gross income for AR)*	97,126	80,993	-	178,119	269,510
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	97,126	80,993	-	178,119	269,510
A3 Payments					
Child Sponsorship Fund-Bombo	-	106,283	-	106,283	-
Medical Killimanjaro Funds	-	3,995	-	3,995	-
Social & Disability Fund	-	1,277	-	1,277	-
Vocational & Enterprise Fund	-	9,466	-	9,466	-
Partners and Team	-	11,696	-	11,696	-
General Fundraising-Nakaseke School	-	11,833	-	11,833	-
Overhead Fund	34,725	-	-	34,725	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	34,725	144,550	-	179,275	246,063
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	34,725	144,550	-	179,275	246,063
Net of receipts/(payments)	62,401	- 63,557	-	- 1,156	23,447
A5 Transfers between funds	- 63,557	63,557	-	-	-
A6 Cash funds last year end	60,056		-	60,056	36,609
Cash funds this year end	58,900	0	-	58,900	60,056

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Cash at bank and in hand	58,900		-
		-	-	-
		-	-	-
	Total cash funds	58,900	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Gift aid debtor	6,949		-
Donations	-	340	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Accrued expenses	Unrestricted	1,740	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

STABLES THOMPSON & BRISCOE
www.stb-accountants.co.uk

Independent Examiner's Report to the Trustees of Christian Restoration Ministries International.

I report on the accounts of the charity for the year ended 5th April 2025.

Responsibilities and basis of report

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records.

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.

Helen Holmes BSc FCA
ICAEW
Stables Thompson & Briscoe
Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Date: 22 August 2025

CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales - Charity number 1125132

Accounts

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Christian Restoration Ministries International

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21

Christian Restoration Ministries International

Reference and Administrative Details

Chair of Trustees	N Johnstone, took up post February 2024
	P D Gregson, resigned January 2024
Chief Executive Officer	J Burd, (also a Trustee) resigned December 2023
Trustees	R Bletcher, resigned October 2023
	P Booth
	Rev J Bunjo
	A Hart
	N Johnstone, took up post February 2024
	J Burd, (also a Trustee) resigned December 2023
	R Colbourn, resigned October 2023
	P D Gregson, resigned January 2024
	J Tracy, resigned October 2023
	S Kaye, resigned April 2024
Senior Management / Leadership Team	V Tracy resigned February 2024, Chief Executive & Secretary
Charity Registration Number	1125132
Principal Office	Lancaster House Harper Road Sharston Wythenshawe Manchester M22 4RG
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Christian Restoration Ministries International

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

Chairman's Report

On behalf of the Trustees, we are pleased to present our Annual Report for the year ended 5th April 2024.

Peter Gregson served as Chair of Trustees up until January 2024, after which time Nick Johnstone took up the post.

We continue to do all we can to support the front-line work of the charity in Uganda. We are unusual as a UK charity in having a team of highly skilled Ugandan colleagues on the ground working with the schools, and other projects we support.

Objectives and activities

Objects and aims

The objects of the charity are:
- to advance education of children in Uganda, particularly those who are poor, orphaned or sick,
- to relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision and maintenance of health clinics,
- to advance the chrisitan faith in Uganda and elsewhere in the world as the trustees shall think fit.

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

Our vision is to break the cycle of poverty and transform lives in vulnerable communities in Uganda.

Mission

Our mission is to empower, in a sustainable way, the next generations in our Ugandan communities through education, healthcare, vocational training and rural development.

Background

CRMI Children of Hope grew out of Christian Restoration Ministries (CRM) Uganda. CRMI Children of Hope is a UK registered charity and was founded in 2008, and the name Children of Hope was added in 2010 to emphasise that the UK charity was entirely focused on the child sponsorship programme, and not the many other ministries undertaken by CRM Uganda.

Over the following years a holistic approach was taken to the children we were sponsoring, and this included vocational training, healthcare, and social enterprises.

CRMI Children of Hope is based in NW England, and currently has its base in South Manchester. We started the year with 2 employees, Juliet Burd and Ginny Tracy who were co-directors. Both were paid and worked part time. In addition, we had 10 Trustees, including John Bunjo, the founder of CRM Uganda. However, the year saw a number of staff and Trustee changes, including the resignation of our long serving director, Juliet Burd, and her co-director, Ginny Tracy, who moved to N America.

The Ugandan context

The Development Initiatives Factsheet for Uganda (October 2020) notes 'that Uganda remains amongst the poorest countries in the world' and 'that, while the proportion of people defined as 'poor' has fallen, the proportion of people who live above the poverty line but remain vulnerable to falling below it has increased'.

Additionally, the Situation Analysis of Children in Uganda (2019) reports that 56 per cent of children in Uganda live in 'multi-dimensional' poverty where they are deprived of six or more basic services and necessities of life.

The 2021 Unicef Annual Report for Uganda states that the Covid-19 pandemic drove 2 million more Ugandans into poverty.

The 2022 Unicef report notes that 'the continuous unchecked population growth and a vast young population that lacks economic and job opportunities further contributed to [Uganda's] slowed development. Many young people earn their income in precarious conditions outside the formal economy and the high population growth makes poverty reduction more difficult. In 2022, the economy's structure remained highly informal, with 73.1% of employed people in the informal economy dominated mostly by youth-run petty trade'…. 'Children in Uganda continue to be at heightened risk of online child sexual exploitation and abuse due to low awareness and prevention efforts'.

It is in this context that we work, aiming to provide a first class education, opportunities for vocational development and employment, together with support for medical work and our disability group.

Public benefit

The charity undertakes child sponsorship to ensure vulnerable children receive a quality education. In addition, we have undertaken school building projects, supported medically vulnerable and disabled patients, as well supporting rural development projects.

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.

Our activities and achievements

Much of the work of the charity necessarily takes place in Uganda where our local team monitor the children in school, collect letters for sponsors, and liaise with the school. They also check up on the medical patients we continue to support. In the past they have worked hard to support the medical missions which took place each year, but as a charity we have now moved away from these, instead equipping and empowering local people to take on this role. The health care of the children attending Way of Salvation Primary School (WoSPS) is delivered by a nurse who is employed by the school.

Education

Education via our sponsorship programme is a central function of the charity.

We are proud that both of the schools we have been involved in in Bombo and Nakaseke provide quality education to children who would otherwise receive only very basic state education. Both schools are headed up by inspirational Head Teachers.

Attendance at the Way of Salvation Primary School in Bombo has been 96% which emphasises the value children and their families place on the school. We continue to have weekly online meetings with the Ugandan team. During these we obtain updates about the operation and performance of the school. We also discuss any safeguarding issues which have arisen.

After many years of growth, this year has been a year of considerable change and consolidation. We have worked throughout the year with our Ugandan team to plan for the future. This has not been an easy process, and we have had to make difficult choices about where to direct our limited resources of finance and people.

Our two schools in Uganda have always been administered separately. WoSPS in Bombo is led by Apostle John Bunjo (the founder of CRM and one of our Trustees), and his team. The school in Nakaseke is led by Pastor Sam Ssesanga and his team.

During the year we concluded that the time was right to separate them in the UK. CRMI Children of Hope will focus on and continue to support WoSPS. This coincided with the charity moving its main base to South Manchester.

A new charity is in the process of being formed with the UK Charity Commission and this will primarily support the school and work in Nakaseke.

For the majority of sponsors there has been no change in their relationship with the charity or their sponsored child/children and we remain extremely grateful for all the generous support, financial and otherwise, we receive from our sponsors.

Rural and Social Development

The central aim of these various projects was to help people to help themselves. The projects included small animal husbandry, and the Hope Development project which included a savings club, and training in domestic hygiene, and growing nutritious crops.

A number of these projects had run their natural courses, but in the light of significant financial challenges a number of these projects were closed towards the end of the financial year.

Vocational

The sewing machines purchased in 2020 were set up in the exam hall, and were used to train a number of local women in tailoring, to allow them to earn a living locally.

Trustees and Volunteers

In addition to Juliet resigning, Ginny moved back to N America at the same time. We would like to record our grateful thanks for their contributions to the work of the charity over many years and are extremely grateful to Juliet for helping with the transition to the new leadership of the charity. To say that they have both worked tirelessly would be an understatement and their focus has always been unwavering on how we as a charity can support the greatest number of young people and families in Uganda.

Peter Gregson, who had been Chair of Trustees since 2020 handed the baton on to Nick Johnstone in February 2024. Peter wished to record what a privilege it was to serve the charity, and remains justifiably proud of all the charity has been able to achieve, often in difficult circumstances. At Peter's last Trustee meeting Nick paid tribute to the huge contribution Peter made to the charity for over a decade.

A number of Trustees also left the charity towards the end of the financial year. John Tracy moved with Ginny back to N America. A number of other Trustees who had close personal relationships with Juliet and Ginny also felt that as the charity was finding a new direction it was time to move on. We are grateful to them all for their time, energy, wisdom and experience over many years.

As part of our preparation for a new direction and a new season we benefited greatly from a thorough operational review by a consultant, who also acted as interim director from December 2023 until May 2024.

Financial review

Income was down from £313,654 last year to £253,874 this year. Charitable expenses were also down from £302,440 to £246,501. This meant the charity had a small surplus this year of £7,373 (2023 - £11,214). Funds therefore increased from £58,846 to £66,219. Of these funds £16,635 were restricted leaving £49,584 as unrestricted.

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its main aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above the minimum £4000.

Structure, governance and management

Nature of governing document

The charity was registered on 22 July 2008 as an unincorporated charity trust.

Recruitment and appointment of trustees

CRMI Children of Hope is very fortunate to have a dedicated and skilled team of Trustees. We actively seek Trustees with experience and skills which align with the activities of the charity, eg education, medical experience, as well as business, marketing and financial skills.

Trustees have come to serve the charity in a variety of ways including being associated with the work in Uganda or having a heart for the work alongside practical skills.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and gift aid receivable.
The charity's credit risk is therefore low.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4,000 in the charity bank accounts.

The annual report was approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Statement of Trustees' 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the trustees on my examination of the accounts of Christian Restoration Ministries International for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....
H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date:.....

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		106,954	142,618	249,572
Other trading activities		3,262	1,040	4,302
Total income		110,216	143,658	253,874
Expenditure on:				
Raising funds		(1,294)	-	(1,294)
Charitable activities		(23,876)	(221,331)	(245,207)
Total expenditure		(25,170)	(221,331)	(246,501)
Net income/(expenditure)		85,046	(77,673)	7,373
Gross transfers between funds		(53,995)	53,995	-
Net movement in funds		31,051	(23,678)	7,373
Reconciliation of funds				
Total funds brought forward		18,533	40,313	58,846
Total funds carried forward	14	49,584	16,635	66,219

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		48,689	255,482	304,171
Other trading activities		9,483	-	9,483
Total income		58,172	255,482	313,654
Expenditure on:				
Raising funds		(2,838)	-	(2,838)
Charitable activities		(35,901)	(263,701)	(299,602)
Total expenditure		(38,739)	(263,701)	(302,440)
Net income/(expenditure)		19,433	(8,219)	11,214
Gross transfers between funds		(17,054)	17,054	-
Net movement in funds		2,379	8,835	11,214
Reconciliation of funds				
Total funds brought forward		16,154	31,478	47,632
Total funds carried forward	14	18,533	40,313	58,846

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Christian Restoration Ministries International

(Registration number: 1125132)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Current assets			
Debtors	11	7,581	23,200
Cash at bank and in hand	12	60,056	36,609
		67,637	59,809
Creditors: Amounts falling due within one year	13	(1,418)	(963)
Net assets		66,219	58,846
Funds of the charity:			
Restricted income funds			
Restricted funds	14	16,635	40,313
Unrestricted income funds			
Unrestricted funds		49,584	18,533
Total funds	14	66,219	58,846

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 11 November 2024 and signed on their behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Basis of preparation
Christian Restoration 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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from individuals	59,020	-	59,020
Gift aid reclaimed	26,731	-	26,731
Regular giving and capital donations	21,203	142,618	163,821
	106,954	142,618	249,572

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	25,981	-	25,981
Gift aid reclaimed	3,532	31,782	35,314
Grants, including capital grants;			
Grants from other charities	-	50,000	50,000
Regular giving and capital donations	19,176	173,700	192,876
	48,689	255,482	304,171

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising and street collection income	3,262	1,040	4,302
Total for 2024	3,262	1,040	4,302
Total for 2023	9,483	-	9,483

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		1,294	1,294
Total for 2024		1,294	1,294
Total for 2023		2,838	2,838

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Schools Fees and pupil support		25	165,079	165,104
Schools running costs		84	19,708	19,792
Social Housing, community and rural development		179	15,452	15,631
Travel and mission Uganda		487	1,908	2,395
Medical and disability		-	18,919	18,919
Staff costs		15,574	-	15,574
Allocated support costs		3,773	265	4,038
Governance costs		3,754	-	3,754
		23,876	221,331	245,207

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Schools Fees and pupil support		-	165,820	165,820
Schools Building Projects		-	6,163	6,163
Schools running costs		-	26,333	26,333
Social Housing, community and rural development		-	16,709	16,709
Travel and mission Uganda		2,320	5,282	7,602
Medical and disability		-	42,699	42,699
Staff costs		19,681	-	19,681
Allocated support costs		9,532	695	10,227
Governance costs		4,368	-	4,368
		35,901	263,701	299,602

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2024 £
Schools Fees and pupil support	-	165,104	-	165,104
Schools Staff costs	-	19,792	-	19,792
Social Housing, community and rural development	-	15,631	-	15,631
Travel and mission Uganda	2,395	-	-	2,395
Medical and disability	-	18,919	-	18,919
Staff costs	-	-	15,574	15,574
Allocated support costs	-	-	7,792	7,792
	2,395	219,446	23,366	245,207

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2023 £
Schools Fees and pupil support	-	165,820	-	165,820
Schools Building Projects	-	6,163	-	6,163
Schools Staff costs	-	26,333	-	26,333
Social Housing, community and rural development	-	16,709	-	16,709
Travel and mission Uganda	2,320	5,282	-	7,602
Medical and disability	-	42,699	-	42,699
Staff costs	-	-	19,681	19,681
Allocated support costs	-	-	14,595	14,595
	2,320	263,006	34,276	299,602

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	1,199	1,199
Legal and professional fees	2,555	2,555
	3,754	3,754

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,013	1,013
Legal and professional fees	3,355	3,355
	4,368	4,368

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Burd
J Burd received remuneration of £8,360 (2023: £10,080) during the year.

J Burd is UK Executive Director as well as being a trustee and is paid in that capacity.

Included in remuneration paid was £360 (2023 - £480) paid into a defined contribution pension scheme.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	15,214	19,201
Pension costs	360	480
	15,574	19,681

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	2	2

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £360 (2023 - £480).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,199	1,013

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2024 £	2023 £
Accrued income	7,581	23,200

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	60,056	36,609

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,418	963

14 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted funds					
General					
Unrestricted funds	18,533	110,216	(25,170)	(53,995)	49,584
Restricted funds					
Hope Development and Rural fund	-	45	(7,738)	7,693	-
School project support fund	-	7,987	(5,028)	-	2,959
Child Sponsorship fund	-	118,749	(158,221)	39,472	-
Partner team and adult restricted fund	-	1,480	(20,667)	19,187	-
Medical Kilimanjaro voc fund	13,433	1,369	(3,836)	-	10,966
Social Housing and Community fund	-	5,243	(5,243)	-	-
Social and Disability fund	6,000	3,240	(12,420)	3,180	-
Gift aid on restricted donations	20,880	-	-	(20,880)	-
Medical fund	-	1,323	(6,499)	5,176	-
Vocational and Enterprise Fund	-	1,512	(1,679)	167	-
Nakaseke School Great Hope	-	2,710	-	-	2,710
Total restricted funds	40,313	143,658	(221,331)	53,995	16,635
Total funds	58,846	253,874	(246,501)	-	66,219

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
General					
Unrestricted funds	16,154	58,172	(38,739)	(17,054)	18,533
Restricted					
Building School Site Development fund	-	2,500	(2,578)	78	-
Hope Development and Rural fund	2,227	10,092	(12,361)	42	-
School project support fund	-	5,419	(2,940)	(2,479)	-
Overhead fund	3,596	-	-	(3,596)	-
Child Sponsorship fund	404	134,323	(167,644)	32,917	-
Partner team and adult restricted fund	-	2,934	(26,332)	23,398	-
Medical Kilimanjaro voc fund	6,196	8,480	(1,243)	-	13,433
Social Housing and Community fund	-	4,658	(4,727)	69	-
Social and Disability fund	-	38,003	(31,997)	(6)	6,000
Gift aid on restricted donations	19,055	35,314	-	(33,489)	20,880
Medical fund	-	10,622	(10,673)	51	-
Vocational and Enterprise Fund	-	3,137	(3,206)	69	-
Total restricted funds	31,478	255,482	(263,701)	17,054	40,313
Total funds	47,632	313,654	(302,440)	-	58,846

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2024 £
Current assets	51,002	16,635	67,637
Current liabilities	(1,418)	-	(1,418)
Total net assets	49,584	16,635	66,219

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2023 £
Current assets	19,496	40,313	59,809
Current liabilities	(963)	-	(963)
Total net assets	18,533	40,313	58,846

16 Related party transactions

During the year the charity made the following related party transactions:

Juliet Burd
(Apart from the transactions already described in Note 7, there were no other related party transactions.)
At the balance sheet date the amount due to/from Juliet Burd was £Nil (2023 - £Nil).

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Christian Restoration Ministries International

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21

Christian Restoration Ministries International

Reference and Administrative Details

Chair of Trustees	N Johnstone, took up post February 2024
	P D Gregson, resigned January 2024
Chief Executive Officer	J Burd, (also a Trustee) resigned December 2023
Trustees	R Bletcher, resigned October 2023
	P Booth
	Rev J Bunjo
	A Hart
	N Johnstone, took up post February 2024
	J Burd, (also a Trustee) resigned December 2023
	R Colbourn, resigned October 2023
	P D Gregson, resigned January 2024
	J Tracy, resigned October 2023
	S Kaye, resigned April 2024
Senior Management / Leadership Team	V Tracy resigned February 2024, Chief Executive & Secretary
Charity Registration Number	1125132
Principal Office	Lancaster House Harper Road Sharston Wythenshawe Manchester M22 4RG
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Christian Restoration Ministries International

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

Chairman's Report

On behalf of the Trustees, we are pleased to present our Annual Report for the year ended 5th April 2024.

Peter Gregson served as Chair of Trustees up until January 2024, after which time Nick Johnstone took up the post.

We continue to do all we can to support the front-line work of the charity in Uganda. We are unusual as a UK charity in having a team of highly skilled Ugandan colleagues on the ground working with the schools, and other projects we support.

Objectives and activities

Objects and aims

The objects of the charity are:
- to advance education of children in Uganda, particularly those who are poor, orphaned or sick,
- to relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision and maintenance of health clinics,
- to advance the chrisitan faith in Uganda and elsewhere in the world as the trustees shall think fit.

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

Our vision is to break the cycle of poverty and transform lives in vulnerable communities in Uganda.

Mission

Our mission is to empower, in a sustainable way, the next generations in our Ugandan communities through education, healthcare, vocational training and rural development.

Background

CRMI Children of Hope grew out of Christian Restoration Ministries (CRM) Uganda. CRMI Children of Hope is a UK registered charity and was founded in 2008, and the name Children of Hope was added in 2010 to emphasise that the UK charity was entirely focused on the child sponsorship programme, and not the many other ministries undertaken by CRM Uganda.

Over the following years a holistic approach was taken to the children we were sponsoring, and this included vocational training, healthcare, and social enterprises.

CRMI Children of Hope is based in NW England, and currently has its base in South Manchester. We started the year with 2 employees, Juliet Burd and Ginny Tracy who were co-directors. Both were paid and worked part time. In addition, we had 10 Trustees, including John Bunjo, the founder of CRM Uganda. However, the year saw a number of staff and Trustee changes, including the resignation of our long serving director, Juliet Burd, and her co-director, Ginny Tracy, who moved to N America.

The Ugandan context

The Development Initiatives Factsheet for Uganda (October 2020) notes 'that Uganda remains amongst the poorest countries in the world' and 'that, while the proportion of people defined as 'poor' has fallen, the proportion of people who live above the poverty line but remain vulnerable to falling below it has increased'.

Additionally, the Situation Analysis of Children in Uganda (2019) reports that 56 per cent of children in Uganda live in 'multi-dimensional' poverty where they are deprived of six or more basic services and necessities of life.

The 2021 Unicef Annual Report for Uganda states that the Covid-19 pandemic drove 2 million more Ugandans into poverty.

The 2022 Unicef report notes that 'the continuous unchecked population growth and a vast young population that lacks economic and job opportunities further contributed to [Uganda's] slowed development. Many young people earn their income in precarious conditions outside the formal economy and the high population growth makes poverty reduction more difficult. In 2022, the economy's structure remained highly informal, with 73.1% of employed people in the informal economy dominated mostly by youth-run petty trade'…. 'Children in Uganda continue to be at heightened risk of online child sexual exploitation and abuse due to low awareness and prevention efforts'.

It is in this context that we work, aiming to provide a first class education, opportunities for vocational development and employment, together with support for medical work and our disability group.

Public benefit

The charity undertakes child sponsorship to ensure vulnerable children receive a quality education. In addition, we have undertaken school building projects, supported medically vulnerable and disabled patients, as well supporting rural development projects.

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.

Our activities and achievements

Much of the work of the charity necessarily takes place in Uganda where our local team monitor the children in school, collect letters for sponsors, and liaise with the school. They also check up on the medical patients we continue to support. In the past they have worked hard to support the medical missions which took place each year, but as a charity we have now moved away from these, instead equipping and empowering local people to take on this role. The health care of the children attending Way of Salvation Primary School (WoSPS) is delivered by a nurse who is employed by the school.

Education

Education via our sponsorship programme is a central function of the charity.

We are proud that both of the schools we have been involved in in Bombo and Nakaseke provide quality education to children who would otherwise receive only very basic state education. Both schools are headed up by inspirational Head Teachers.

Attendance at the Way of Salvation Primary School in Bombo has been 96% which emphasises the value children and their families place on the school. We continue to have weekly online meetings with the Ugandan team. During these we obtain updates about the operation and performance of the school. We also discuss any safeguarding issues which have arisen.

After many years of growth, this year has been a year of considerable change and consolidation. We have worked throughout the year with our Ugandan team to plan for the future. This has not been an easy process, and we have had to make difficult choices about where to direct our limited resources of finance and people.

Our two schools in Uganda have always been administered separately. WoSPS in Bombo is led by Apostle John Bunjo (the founder of CRM and one of our Trustees), and his team. The school in Nakaseke is led by Pastor Sam Ssesanga and his team.

During the year we concluded that the time was right to separate them in the UK. CRMI Children of Hope will focus on and continue to support WoSPS. This coincided with the charity moving its main base to South Manchester.

A new charity is in the process of being formed with the UK Charity Commission and this will primarily support the school and work in Nakaseke.

For the majority of sponsors there has been no change in their relationship with the charity or their sponsored child/children and we remain extremely grateful for all the generous support, financial and otherwise, we receive from our sponsors.

Rural and Social Development

The central aim of these various projects was to help people to help themselves. The projects included small animal husbandry, and the Hope Development project which included a savings club, and training in domestic hygiene, and growing nutritious crops.

A number of these projects had run their natural courses, but in the light of significant financial challenges a number of these projects were closed towards the end of the financial year.

Vocational

The sewing machines purchased in 2020 were set up in the exam hall, and were used to train a number of local women in tailoring, to allow them to earn a living locally.

Trustees and Volunteers

In addition to Juliet resigning, Ginny moved back to N America at the same time. We would like to record our grateful thanks for their contributions to the work of the charity over many years and are extremely grateful to Juliet for helping with the transition to the new leadership of the charity. To say that they have both worked tirelessly would be an understatement and their focus has always been unwavering on how we as a charity can support the greatest number of young people and families in Uganda.

Peter Gregson, who had been Chair of Trustees since 2020 handed the baton on to Nick Johnstone in February 2024. Peter wished to record what a privilege it was to serve the charity, and remains justifiably proud of all the charity has been able to achieve, often in difficult circumstances. At Peter's last Trustee meeting Nick paid tribute to the huge contribution Peter made to the charity for over a decade.

A number of Trustees also left the charity towards the end of the financial year. John Tracy moved with Ginny back to N America. A number of other Trustees who had close personal relationships with Juliet and Ginny also felt that as the charity was finding a new direction it was time to move on. We are grateful to them all for their time, energy, wisdom and experience over many years.

As part of our preparation for a new direction and a new season we benefited greatly from a thorough operational review by a consultant, who also acted as interim director from December 2023 until May 2024.

Financial review

Income was down from £313,654 last year to £253,874 this year. Charitable expenses were also down from £302,440 to £246,501. This meant the charity had a small surplus this year of £7,373 (2023 - £11,214). Funds therefore increased from £58,846 to £66,219. Of these funds £16,635 were restricted leaving £49,584 as unrestricted.

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its main aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above the minimum £4000.

Structure, governance and management

Nature of governing document

The charity was registered on 22 July 2008 as an unincorporated charity trust.

Recruitment and appointment of trustees

CRMI Children of Hope is very fortunate to have a dedicated and skilled team of Trustees. We actively seek Trustees with experience and skills which align with the activities of the charity, eg education, medical experience, as well as business, marketing and financial skills.

Trustees have come to serve the charity in a variety of ways including being associated with the work in Uganda or having a heart for the work alongside practical skills.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and gift aid receivable.
The charity's credit risk is therefore low.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4,000 in the charity bank accounts.

The annual report was approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Statement of Trustees' 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the trustees on my examination of the accounts of Christian Restoration Ministries International for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....
H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date:.....

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		106,954	142,618	249,572
Other trading activities		3,262	1,040	4,302
Total income		110,216	143,658	253,874
Expenditure on:				
Raising funds		(1,294)	-	(1,294)
Charitable activities		(23,876)	(221,331)	(245,207)
Total expenditure		(25,170)	(221,331)	(246,501)
Net income/(expenditure)		85,046	(77,673)	7,373
Gross transfers between funds		(53,995)	53,995	-
Net movement in funds		31,051	(23,678)	7,373
Reconciliation of funds				
Total funds brought forward		18,533	40,313	58,846
Total funds carried forward	14	49,584	16,635	66,219

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		48,689	255,482	304,171
Other trading activities		9,483	-	9,483
Total income		58,172	255,482	313,654
Expenditure on:				
Raising funds		(2,838)	-	(2,838)
Charitable activities		(35,901)	(263,701)	(299,602)
Total expenditure		(38,739)	(263,701)	(302,440)
Net income/(expenditure)		19,433	(8,219)	11,214
Gross transfers between funds		(17,054)	17,054	-
Net movement in funds		2,379	8,835	11,214
Reconciliation of funds				
Total funds brought forward		16,154	31,478	47,632
Total funds carried forward	14	18,533	40,313	58,846

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Christian Restoration Ministries International

(Registration number: 1125132)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Current assets			
Debtors	11	7,581	23,200
Cash at bank and in hand	12	60,056	36,609
		67,637	59,809
Creditors: Amounts falling due within one year	13	(1,418)	(963)
Net assets		66,219	58,846
Funds of the charity:			
Restricted income funds			
Restricted funds	14	16,635	40,313
Unrestricted income funds			
Unrestricted funds		49,584	18,533
Total funds	14	66,219	58,846

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 11 November 2024 and signed on their behalf by:

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Basis of preparation
Christian Restoration 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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from individuals	59,020	-	59,020
Gift aid reclaimed	26,731	-	26,731
Regular giving and capital donations	21,203	142,618	163,821
	106,954	142,618	249,572

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	25,981	-	25,981
Gift aid reclaimed	3,532	31,782	35,314
Grants, including capital grants;			
Grants from other charities	-	50,000	50,000
Regular giving and capital donations	19,176	173,700	192,876
	48,689	255,482	304,171

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising and street collection income	3,262	1,040	4,302
Total for 2024	3,262	1,040	4,302
Total for 2023	9,483	-	9,483

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		1,294	1,294
Total for 2024		1,294	1,294
Total for 2023		2,838	2,838

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Schools Fees and pupil support		25	165,079	165,104
Schools running costs		84	19,708	19,792
Social Housing, community and rural development		179	15,452	15,631
Travel and mission Uganda		487	1,908	2,395
Medical and disability		-	18,919	18,919
Staff costs		15,574	-	15,574
Allocated support costs		3,773	265	4,038
Governance costs		3,754	-	3,754
		23,876	221,331	245,207

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Schools Fees and pupil support		-	165,820	165,820
Schools Building Projects		-	6,163	6,163
Schools running costs		-	26,333	26,333
Social Housing, community and rural development		-	16,709	16,709
Travel and mission Uganda		2,320	5,282	7,602
Medical and disability		-	42,699	42,699
Staff costs		19,681	-	19,681
Allocated support costs		9,532	695	10,227
Governance costs		4,368	-	4,368
		35,901	263,701	299,602

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2024 £
Schools Fees and pupil support	-	165,104	-	165,104
Schools Staff costs	-	19,792	-	19,792
Social Housing, community and rural development	-	15,631	-	15,631
Travel and mission Uganda	2,395	-	-	2,395
Medical and disability	-	18,919	-	18,919
Staff costs	-	-	15,574	15,574
Allocated support costs	-	-	7,792	7,792
	2,395	219,446	23,366	245,207

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2023 £
Schools Fees and pupil support	-	165,820	-	165,820
Schools Building Projects	-	6,163	-	6,163
Schools Staff costs	-	26,333	-	26,333
Social Housing, community and rural development	-	16,709	-	16,709
Travel and mission Uganda	2,320	5,282	-	7,602
Medical and disability	-	42,699	-	42,699
Staff costs	-	-	19,681	19,681
Allocated support costs	-	-	14,595	14,595
	2,320	263,006	34,276	299,602

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	1,199	1,199
Legal and professional fees	2,555	2,555
	3,754	3,754

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,013	1,013
Legal and professional fees	3,355	3,355
	4,368	4,368

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Burd
J Burd received remuneration of £8,360 (2023: £10,080) during the year.

J Burd is UK Executive Director as well as being a trustee and is paid in that capacity.

Included in remuneration paid was £360 (2023 - £480) paid into a defined contribution pension scheme.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	15,214	19,201
Pension costs	360	480
	15,574	19,681

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	2	2

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £360 (2023 - £480).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,199	1,013

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2024 £	2023 £
Accrued income	7,581	23,200

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	60,056	36,609

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,418	963

14 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted funds					
General					
Unrestricted funds	18,533	110,216	(25,170)	(53,995)	49,584
Restricted funds					
Hope Development and Rural fund	-	45	(7,738)	7,693	-
School project support fund	-	7,987	(5,028)	-	2,959
Child Sponsorship fund	-	118,749	(158,221)	39,472	-
Partner team and adult restricted fund	-	1,480	(20,667)	19,187	-
Medical Kilimanjaro voc fund	13,433	1,369	(3,836)	-	10,966
Social Housing and Community fund	-	5,243	(5,243)	-	-
Social and Disability fund	6,000	3,240	(12,420)	3,180	-
Gift aid on restricted donations	20,880	-	-	(20,880)	-
Medical fund	-	1,323	(6,499)	5,176	-
Vocational and Enterprise Fund	-	1,512	(1,679)	167	-
Nakaseke School Great Hope	-	2,710	-	-	2,710
Total restricted funds	40,313	143,658	(221,331)	53,995	16,635
Total funds	58,846	253,874	(246,501)	-	66,219

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
General					
Unrestricted funds	16,154	58,172	(38,739)	(17,054)	18,533
Restricted					
Building School Site Development fund	-	2,500	(2,578)	78	-
Hope Development and Rural fund	2,227	10,092	(12,361)	42	-
School project support fund	-	5,419	(2,940)	(2,479)	-
Overhead fund	3,596	-	-	(3,596)	-
Child Sponsorship fund	404	134,323	(167,644)	32,917	-
Partner team and adult restricted fund	-	2,934	(26,332)	23,398	-
Medical Kilimanjaro voc fund	6,196	8,480	(1,243)	-	13,433
Social Housing and Community fund	-	4,658	(4,727)	69	-
Social and Disability fund	-	38,003	(31,997)	(6)	6,000
Gift aid on restricted donations	19,055	35,314	-	(33,489)	20,880
Medical fund	-	10,622	(10,673)	51	-
Vocational and Enterprise Fund	-	3,137	(3,206)	69	-
Total restricted funds	31,478	255,482	(263,701)	17,054	40,313
Total funds	47,632	313,654	(302,440)	-	58,846

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2024 £
Current assets	51,002	16,635	67,637
Current liabilities	(1,418)	-	(1,418)
Total net assets	49,584	16,635	66,219

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2023 £
Current assets	19,496	40,313	59,809
Current liabilities	(963)	-	(963)
Total net assets	18,533	40,313	58,846

16 Related party transactions

During the year the charity made the following related party transactions:

Juliet Burd
(Apart from the transactions already described in Note 7, there were no other related party transactions.)
At the balance sheet date the amount due to/from Juliet Burd was £Nil (2023 - £Nil).

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the trustees on my examination of the accounts of Christian Restoration Ministries International for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....

H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 25 November 2025

CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales - Charity number 1125132

Accounts

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Christian Restoration Ministries International

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 22

Christian Restoration Ministries International

Reference and Administrative Details

Chief Executive Officer	J Burd, Treasurer
Trustees	R Bletcher, Vice Chair P Booth Rev J Bunjo J Burd, Treasurer R Colbourn P D Gregson, Chairman A Hart N Johnstone S Kaye J Tracy
Senior Management / Leadership Team	V Tracy, Chief Executive & Secretary
Charity Registration Number	1125132
Principal Office	12 Station Parade Harrogate North Yorkshire HG1 1UE
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Christian Restoration Ministries International

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

Chairman's Report

On behalf of the Trustees, I am pleased to present our Annual Report for the year ended 5th April 2023.

I have been privileged to serve as Chair of the Trustees since July 2022, and I record here with grateful thanks the work of Paul Booth, my predecessor as Chair. Paul has been a Trustee of the charity since its foundation in the UK 15 years ago and has made an immense contribution to the development of the charity. We have greatly benefitted from Paul's calm wisdom, and I am pleased he is staying on as a Trustee.

We continue to do all we can to support the front line work of the charity in Uganda. We are unusual as a UK charity in having a team of highly skilled Ugandan colleagues on the ground working with the schools, groups and projects we support. More details on our work can be found below.

Objectives and activities

Objects and aims

The objects of the charity are:
- to advance education of children in Uganda, particularly those who are poor, orphaned or sick,
- to relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision and maintenance of health clinics,
- to advance the chrisitan faith in the UK, Uganda and elsewhere in the world as the trustees shall think fit.

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

Our vision is to break the cycle of poverty and transform lives in vulnerable communities in Uganda.

Mission

Our mission is to empower, in a sustainable way, the next generations in our Ugandan communities through education, healthcare, vocational training and rural development.

Background

CRMI Children of Hope is the UK arm of Christian Restoration Ministries (CRM) in Uganda. CRM in Uganda is a registered charity and has many parts including the church at Bombo, Bible school, Women's ministry, itinerant preaching as well as the work of Children of Hope.

CRMI is the registered charity name in the UK and started in 2008 with a child sponsorship programme. The 'Children of Hope' suffix was added in 2010 to emphasise that this part of the charity was focused on child sponsorship and education. Because of our child centred approach and desire to see holistic, sustainable transformation, the UK arm of the charity has grown over the last 15 years to include not only education, but also healthcare, vocational training, and social enterprises.

CRMI Children of Hope is based in northwest England. There are two employees of the charity, the Co-Directors, both paid part time and 9 UK Trustees plus John Bunjo, the founder of CRM, from Uganda. In addition, there are many volunteers from different backgrounds and skills who are an invaluable resource to the charity, along with over 360 sponsors and supporters.

The Ugandan context

The Development Initiatives Factsheet for Uganda (October 2020) notes 'that Uganda remains amongst the poorest countries in the world' and 'that, while the proportion of people defined as 'poor' has fallen, the proportion of people who live above the poverty line but remain vulnerable to falling below it has increased'.

Additionally, the Situation Analysis of Children in Uganda (2019) reports that 56 per cent of children in Uganda live in 'multi-dimensional' poverty where they are deprived of six or more basic services and necessities of life.

The 2021 Unicef Annual Report for Uganda states that the Covid-19 pandemic drove 2 million more Ugandans into poverty.

The 2022 Unicef report notes that 'the continuous unchecked population growth and a vast young population that lacks economic and job opportunities further contributed to [Uganda's] slowed development. Many young people earn their income in precarious conditions outside the formal economy and the high population growth makes poverty reduction more difficult. In 2022, the economy's structure remained highly informal, with 73.1% of employed people in the informal economy dominated mostly by youth-run petty trade'…. 'Children in Uganda continue to be at heightened risk of online child sexual exploitation and abuse due to low awareness and prevention efforts'.

It is in this context that we work, aiming to provide a first class education, opportunities for vocational development and employment, together with support for medical work and our disability group.

Public benefit

The charity undertakes education and school building projects, supporting medically vulnerable patients and those with disabilities and assisting in rural development projects.

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.

Our activities and achievements

Key achievements during the year

Much of the important work of the charity takes place, day in day out, and often unseen, through the work of our Ugandan colleagues in the field providing assistance and support to those in the community who need it.

Medical

Over the last ten years our medical work has been delivered through our annual Medical Missions where we have taken a large team of healthcare professionals from the UK to Uganda for an intensive 2 week period.

Our policy now is to move away from these Medical Missions, impactful though they were, towards a situation where we equip, empower and enable those in Uganda to carry out this work themselves with support, advice and training from the UK.

We have worked with our Uganda team to enable the following:

- Training workshop for children with disabilities
- Outreach clinic run for those with sickle cell and syphilis
- Training of new school nurse Zhant
- Health checks for sponsored children run by Kalagala Hospital twice per year
- Disability group meetings for food, play and social contact

Trustees' Report (continued)

Education

We are immensely proud of the education provided in our schools, Way of Salvation in Bombo, and Great Hope in Nakaseke and we are grateful for the leadership of the Head Teachers and the inspirational teaching from the teams in both schools.

The attendance rate in Bombo has been running around 96%, a clear indication that the children and parents are hungry for this high quality education.

During the Trustee trip to Uganda in September and October 2022, Nick Burd, the husband of one of our Co-Directors, took over a computer and portable projector and trained some of the staff and children in PowerPoint and other programmes.This was a huge success and we have plans, funds permitting, to roll out more computers across the schools.

Our first cohort of children leaving Way of Salvation has graduated - their exam results on leaving school were impressive with all candidates passing in the top 3 grades and we have been able to secure funding to enable them to continue their education at secondary level.

Rural and Social Development

We have always felt strongly about the need to help local people to build sustainable small animal rearing businesses, both to provide an income for themselves and their families but also to show others what is possible.

The work of Damalie Bisaso and her team on the Hope Development Project has been outstanding and has helped to embed the project into the local community. Our third cohort of participants started this year and the first group of leaders for the project in Nakaseke have been trained in Bombo alongside Cohort 3.

Damalie has been training the participants in Life Skills - business and financial management and animal hygiene. The groups have also set up a Savings Club, into which all contribute, and they were generous enough to pay for lunch from the Club funds for the Trustees visiting in the Autumn.

Vocational

Our focus this year has been on setting up a tailoring centre to make uniforms and workwear. This project will provide skills and employment in the community. We have purchased some sewing machines and installed three phase power in one of the buildings at Bombo.

We have been working with the Uganda Tailors Association to take advantage of their knowledge and expertise and we hope for a productive relationship with them in the future.

Trustees' Report (continued)

Trustees and Volunteers

None of the work of the charity would be possible without the work of a large number of people, both in the UK and Uganda.

I particularly want to mention our teams in Uganda who have the day to day contacts in the community and who are the much valued local face of the charity for people who are often in difficulty. Their compassion and desire to help others are an example to us all.

Although they would both feel uncomfortable about being praised or celebrated, the work of our Co-Directors, Juliet Burd and Gunny Tracy, has been outstanding. It undoubtedly helps that they get on extremely well and have clearly defined roles, but they have worked tirelessly to raise money and support vulnerable families. We owe them both a huge debt for their selfless commitment.

My thanks also to my fellow Trustees who bring with them a huge amount of experience and knowledge in specialist areas such as education and medicine. The Trustees meet 4 times a year to review our work and to plan for the future through our detailed strategy plan for each area of the charity's work. This ensures that we direct our limited resources to the most appropriate areas and those which will have the greatest impact.

Once again, we have all greatly benefitted from the weekly Zoom calls between the UK and Uganda teams which many of the Trustees attend. Although the internet connections are not always helpful, the conversations are always valuable and help to strengthen the relationships between a group of people all committed to the same goals.

Many of the Trustees were able to visit Uganda in September and October 2022. For many of us, it was our first visit since the pandemic. We received a very warm welcome, as always, and visited the projects we support, identifying ways in which we can make our help more effective. All the Trustees travel at their own expense, covering the costs of their own flights and accommodation.

We have undertaken much fundraising this year. In September 2022, Dr Simon Kaye (one of our Trustees) and his wife Pauline climbed Kilimanjaro to raise funds to support the education of young medical professionals in Uganda, a subject very close to their hearts.

Throughout the year, Ginny Tracy, one of our Co-Directors, has been running a fundraiser called Beds for Bombo. She and her son George spent 2 weeks in Uganda sleeping on a floor to experience first hand what it is like not to have a bed. It was a very difficult experience. This project has been extremely successful and has led Ginny to be able to deliver 90 beds to families in need in our communities.

These 2 fundraising initiatives give an indication of how deeply many feel about the importance of the work in Uganda.

And finally, I would like to thank all of our many volunteers and sponsors who provide the foundation of the charity's income and support. Each and every sponsor is valued and appreciated.

We continue to believe in the ability of the charity to improve and transform lives in vulnerable communities in Uganda, and we will work hard to continue that work.

Financial review

Income was up from £270,904 last year to £313,654 this year. Charitable expenses were also up from £283,503 to £302,440. This meant the charity had a small surplus this year of £11,214 (2022 - £12,599 deficit). Funds therefore increased from £47,632 to £58,846. Of these funds £40,313 were restricted leaving £18,533 as unrestricted

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its main aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above the minimum £4000.

Structure, governance and management

Nature of governing document

The charity was registered on 22 July 2008 as an unincorporated charity trust.

Recruitment and appointment of trustees

CRMI Children of Hope is very fortunate to have a dedicated and skilled team of trustees. We actively seek trustees with experience and skills which align with the activities of the charity, e.g. education, medicine and rural development alongside other more general skills in business, marketing and finance.

Trustees generally have a connection with the charity prior to being appointed. However, all trustees are given an overview of the history, key roles and responsibilities as well as details of all the different aspects of the charity's work. Most trustees have visited the work in Uganda and are encouraged to do so to keep them up to date with the progress that is being made and nurture relationships with the Ugandan team.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and gift aid receivable.
The charity's credit risk is therefore low.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4,000 in the charity bank accounts.

The annual report was approved by the trustees of the charity on 30 October 2023 and signed on its behalf by:



P D Gregson
Trustee

Christian Restoration Ministries International

Statement of Trustees' 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 October 2023 and signed on its behalf by:

P D Gregson
Trustee

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the trustees on my examination of the accounts of Christian Restoration Ministries International for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....

H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 24 November 2023

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		48,689	255,482	304,171
Other trading activities		9,483	-	9,483
Total income		58,172	255,482	313,654
Expenditure on:				
Raising funds		(2,838)	-	(2,838)
Charitable activities		(35,901)	(263,701)	(299,602)
Total expenditure		(38,739)	(263,701)	(302,440)
Net income/(expenditure)		19,433	(8,219)	11,214
Gross transfers between funds		(17,054)	17,054	-
Net movement in funds		2,379	8,835	11,214
Reconciliation of funds				
Total funds brought forward		16,154	31,478	47,632
Total funds carried forward	14	18,533	40,313	58,846

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		48,276	211,562	259,838
Other trading activities		6,201	4,865	11,066
Total income		54,477	216,427	270,904
Expenditure on:				
Raising funds		(2,850)	-	(2,850)
Charitable activities		(17,614)	(263,039)	(280,653)
Total expenditure		(20,464)	(263,039)	(283,503)
Net income/(expenditure)		34,013	(46,612)	(12,599)
Gross transfers between funds		(26,751)	26,751	-
Net movement in funds		7,262	(19,861)	(12,599)
Reconciliation of funds				
Total funds brought forward		8,892	51,339	60,231
Total funds carried forward	14	16,154	31,478	47,632

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

Christian Restoration Ministries International

(Registration number: 1125132)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Current assets			
Debtors	11	23,200	21,173
Cash at bank and in hand	12	36,609	28,501
		59,809	49,674
Creditors: Amounts falling due within one year	13	(963)	(2,042)
Net assets		58,846	47,632
Funds of the charity:			
Restricted income funds			
Restricted funds	14	40,313	31,478
Unrestricted income funds			
Unrestricted funds		18,533	16,154
Total funds	14	58,846	47,632

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 30 October 2023 and signed on their behalf by:

P D Gregson
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Basis of preparation

Christian Restoration 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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	25,981	-	25,981
Gift aid reclaimed	3,532	31,782	35,314
Grants, including capital grants;			
Grants from other charities	-	50,000	50,000
Regular giving and capital donations	19,176	173,700	192,876
	48,689	255,482	304,171

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	28,283	-	28,283
Gift aid reclaimed	15,003	19,055	34,058
Grants, including capital grants;			
Grants from other charities	-	30,000	30,000
Regular giving and capital donations	4,990	162,507	167,497
	48,276	211,562	259,838

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising and street collection income	9,483	-	9,483
Total for 2023	9,483	-	9,483
Total for 2022	6,201	4,865	11,066

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		2,838	2,838
Total for 2023		2,838	2,838
Total for 2022		2,850	2,850

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Schools Fees and pupil support		-	165,820	165,820
Schools Building Projects		-	6,163	6,163
Schools running costs		-	26,333	26,333
Social Housing, community and rural development		-	16,709	16,709
Travel and mission Uganda		2,320	5,282	7,602
Medical and disability		-	42,699	42,699
Staff costs		19,681	-	19,681
Allocated support costs		9,532	695	10,227
Governance costs		4,368	-	4,368
		35,901	263,701	299,602

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Schools Fees and pupil support		-	110,582	110,582
Schools Building Projects		-	16,464	16,464
Schools running costs		-	25,208	25,208
Social Housing, community and rural development		-	38,783	38,783
Travel and mission Uganda		-	7,085	7,085
Medical and disability		-	49,833	49,833
Staff costs		5,249	12,057	17,306
Allocated support costs		5,295	3,027	8,322
Governance costs		7,070	-	7,070
		17,614	263,039	280,653

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2023 £
Schools Fees and pupil support	-	165,820	-	165,820
Schools Building Projects	-	6,163	-	6,163
Schools Staff costs	-	26,333	-	26,333
Social Housing, community and rural development	-	16,709	-	16,709
Travel and mission Uganda	2,320	5,282	-	7,602
Medical and disability	-	42,699	-	42,699
Staff costs	-	-	19,681	19,681
Allocated support costs	-	-	14,595	14,595
	2,320	263,006	34,276	299,602

	Grant funding of activity £	Activity support costs £	2022 £
Schools Fees and pupil support	110,582	-	110,582
Schools Building Projects	16,464	-	16,464
Schools Staff costs	25,208	-	25,208
Social Housing, community and rural development	38,783	-	38,783
Travel and mission Uganda	7,085	-	7,085
Medical and disability	49,833	-	49,833
Staff costs	-	17,306	17,306
Allocated support costs	-	15,392	15,392
	247,955	32,698	280,653

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,013	1,013
Legal and professional fees	3,355	3,355
	4,368	4,368

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,299	1,299
Legal and professional fees	5,771	5,771
	7,070	7,070

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Burd
J Burd received remuneration of £10,080 (2022: £10,080) during the year.

J Burd is UK Executive Director as well as being a trustee and is paid in that capacity.

Included in remuneration paid was £480 paid into a defined contribution pension scheme.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	19,201	16,826
Pension costs	480	480
	19,681	17,306

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees	2	2

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £480 (2022 - £480).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,013	1,299

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2023	2022
	£	£
Accrued income	23,200	21,173

12 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	36,609	28,501

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	3	1
Accruals	960	2,041
	963	2,042

14 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
General					
Unrestricted funds	16,154	58,172	(38,739)	(17,054)	18,533
Restricted funds					
Building School Site Development fund	-	2,500	(2,578)	78	-
Hope Development and Rural fund	2,227	10,092	(12,361)	42	-
School project support fund	-	5,419	(2,940)	(2,479)	-
Overhead fund	3,596	-	-	(3,596)	-
Child Sponsorship fund	404	134,323	(167,644)	32,917	-
Partner team and adult restricted fund	-	2,934	(26,332)	23,398	-
Medical Kilimanjaro voc fund	6,196	8,480	(1,243)	-	13,433
Social Housing and Community fund	-	4,658	(4,727)	69	-
Social and Disability fund	-	38,003	(31,997)	(6)	6,000
Gift aid on restricted donations	19,055	35,314	-	(33,489)	20,880
Medical fund	-	10,622	(10,673)	51	-
Vocational and Enterprise Fund	-	3,137	(3,206)	69	-
Total restricted funds	31,478	255,482	(263,701)	17,054	40,313
Total funds	47,632	313,654	(302,440)	-	58,846

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2022 £
Unrestricted funds					
General					
Unrestricted funds	8,892	54,476	(20,463)	(26,751)	16,154
Restricted					
Building School Site Development fund	14,999	40	(16,864)	1,825	-
Hope Development and Rural fund	10,000	8,856	(16,629)	-	2,227
School project support fund	5,000	22,092	(29,733)	2,641	-
Overhead fund	7,500	10,000	(13,904)	-	3,596
Child Sponsorship fund	-	112,619	(79,006)	(33,209)	404
Partner team and adult restricted fund	-	3,681	(28,549)	24,868	-
Medical Kilimanjaro voc fund	-	6,196	-	-	6,196
Social Housing and Community fund	-	5,540	(9,006)	3,466	-
Social and Disability fund	-	13,089	(44,391)	31,302	-
Gift aid on restricted donations	13,840	19,055	-	(13,840)	19,055
Medical fund	-	5,307	(6,664)	1,357	-
Vocational and Enterprise Fund	-	9,952	(18,293)	8,341	-
Total restricted funds	51,339	216,427	(263,039)	26,751	31,478
Total funds	60,231	270,903	(283,502)	-	47,632

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2023 £
Current assets	19,496	40,313	59,809
Current liabilities	(963)	-	(963)
Total net assets	18,533	40,313	58,846

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2022 £
Current assets	18,196	31,478	49,674
Current liabilities	(2,042)	-	(2,042)
Total net assets	16,154	31,478	47,632

16 Related party transactions

During the year the charity made the following related party transactions:

Juliet Burd
(Apart from the transactions already described in Note 7, there were no other related party transactions.)
At the balance sheet date the amount due to/from Juliet Burd was £Nil (2022 - £Nil).

CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales - Charity number 1125132

Accounts

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2022

Christian Restoration Ministries International

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 21

Christian Restoration Ministries International

Reference and Administrative Details

Chief Executive Officer	J Burd, Treasurer
Trustees	P Booth, Chariman R Bletcher Rev J Bunjo J Burd, Treasurer R Colbourn P D Gregson A Hart N Johnstone S Kaye J Tracy
Senior Management / Leadership Team	V Tracy, Chief Executive & Secretary
Charity Registration Number	1125132
Principal Office	12 Station Parade Harrogate North Yorkshire HG1 1UE
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Christian Restoration Ministries International

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2022.

Objectives and activities

Objects and aims

The objects of the charity are:
- to advance education of children in Uganda, particularly those who are poor, orphaned or sick,
- to relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision and maintenance of health clinics,
- to advance the chrisitan faith in the UK, Uganda and elsewhere in the world as the trustees shall think fit.

Our Mission Statement and Vision Statement

I am pleased, on behalf of the Trustees of CRMI, to present our Annual Report.

Our Vision is to 'break the cycle of poverty and transform lives in vulnerable communities in Uganda' and our Mission Statement is 'to empower, in a sustainable way, the next generations in our Ugandan communities though education, healthcare, vocational training and rural development'.

For us these statements are not just words on a page but sum up our entire way of working and the transformational impact we aim to have on individuals, families and communities in rural areas we work in in Uganda.

The key words are 'empower' and 'sustainable' and these principles run through all the projects and work we describe below. Without sustainability, we would not be the best stewards of our finite resources of money and people; and without empowerment and local ownership there will never be a chance of breaking the cycle of poverty.

This year, as we began to emerge from the pandemic, many of the inequalities of the world became evident - Coronavirus vaccines were not readily available in Uganda and the economic after effects of the pandemic meant that many people in our communities struggled to put food on the table. These situations further strengthened our resolve to make that difference.

Public benefit

The charity undertakes education and school building projects, supporting medically vulnerable patients and those with disabilities and assisting in rural development projects.

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.

Our activities and achievements

Community support

As our schools were closed for a large part of the year we were able to divert the schools' food budget into continuing to provide Urgent Aid for around 300 of the neediest families. We tapered this support off during the year as the economic situation improved in Uganda and provided seeds to enable people to grow their own crops and food.

During the pandemic, travel was severely restricted in Uganda and we are extremely grateful to members of our Ugandan team who went a long way beyond the call of duty to deliver food and supplies and ensure that families were not left without food.

We purchased a motortrike with a large box on the back to make it easier to deliver supplies to remote areas.

Education

Uganda is a country of young people - around 48% of the population is aged between 0 and 14 years (UK 19%) and in Uganda just 2% of the population is aged over 65 (UK 18.5%).

We stand by the words of Nelson Mandela who said that 'education is the most powerful weapon you can use to change the world'. Without an education, whether that is academic or vocational, it can be very difficult to break out of poverty.

We are really proud of the schools we run in Bombo and Nakaseke and the high quality of education they provide. We were very fortunate that, thanks to the continuing sponsorship of children in our schools by individuals and families in the UK to be able to continue to pay all our staff during the pandemic and they went above and beyond to provide self-study materials for the pupils at home and deliver small group teaching in the open air whenever possible. Uganda's schools reopened in January 2022 after nearly two years closed, the longest school shutdown in the world.

Way of Salvation School in Bombo has been working with a group of external education professionals on a School Improvement Plan which looks critically and constructively at areas where we could improve. As a result of this, we plan to introduce an Arts and Crafts curriculum and provide better IT infrastructure. We have also been able to provide a proper football pitch at the school in Bombo which is well used

This year we introduced boarding at Way of Salvation which has meant some building works for dormitories, toilets and showers and the recruitment of some additional staff including, for the first time, a school nurse.

Medical and Disability

Our last UK Medical Mission trip to Uganda was in January and February 2020, and since then we have developed links with the Health Centre at Kalagala Hospital and the team there has been into the school to carry out the health checks on sponsored children. We have identified members of the medical community in Uganda who we would like to take on some of the work around chronic disease management and regular health checks, previously carried out by the UK team.

It is estimated that 12.4% of the Ugandan population lives with some form of disability (source Uganda Bureau of Statistics Annual Report). Often the disabled are hidden from sight. We support and encourage the regular meeting of our Disability Group in the Hall at Stepping Stones, our Social Housing Project, and have been able to supply some further equipment and facilities.

Rural and Social Development

The Hope Development Project is one of the most exciting initiatives we have started in the last few years. It is a small scale enterprise farming project - selected families apply to join the scheme, and are then supplied with a pig, goat or chicken to breed from. They put a young animal back into the project so that further families can benefit. We have built shelters to house the animals. Experienced members of our Ugandan team work intensively with the families on life skill, financial literacy, business skills and animal husbandry so that they have the best chance of success. On the back of the impact of the first 2 cohorts in Bombo we will be starting an identical project in Nakaseke.

The families initially set up a savings club and this has now been incorporated as a multi-purpose co-operative.

Vocational

We have been working with the Uganda Tailors Association (www.ugandatailors.org) in order to create a tailoring co-operative for local people. This project aims not only to upskill local people but also to provide them with a good income through a steady supply of work producing workwear and school uniforms.

Christian Restoration Ministries International

Trustees' Report

Trustees and Volunteers

We are a small charity but, I hope and believe, one which has a reach beyond our size. We aim to send a very high proportion of monies donated to us in the UK to Uganda to help families on the ground.

In the past twelve months we have been refining our systems so that we can evaluate the success of individual projects and direct our resources to the areas which will have the greatest impact.

As part of our succession planning, we have split the role of UK Director into two, so that Juliet Burd and Ginny Tracy now share the role and are able to bring two lots of knowledge and experience to our work. This new arrangement has worked extremely well. The commitment of both is outstanding and we owe them a debt of gratitude which is impossible to put effectively into words.

Thank you to our Board of Trustees who bring a wide variety of skills and insight to the current work and who have inputted to our detailed strategy plan. The plan is guiding our work and we meet regularly as Trustees to review progress.

Thank you also to our wonderful team of volunteers who have found ever more imaginative ways of raising funds to support the work of the charity. This year, we have had a series of 'Around the World' themed dinners, an online Christmas catalogue selling Ugandan crafts and delivered afternoon tea boxes in Kirkby Lonsdale and Harrogate. We are grateful to everyone who has helped us in many different ways.

Finally, our work would not be possible without the regular generous monthly support of our sponsors, many of whom have been with us for many years. Their monthly giving enables us to plan for the future. Sadly, during the pandemic a number of sponsors have either passed away or have had to stop sponsoring children and we are always looking for new sponsors to support children.

Financially we live by faith and trust that funds and support will appear when we need them. We are frequently amazed by the generosity of individuals, families, companies and grant giving bodies. Thank you to each and every one of you.

Finally, I would like to pay tribute to members of our team based in Uganda. Through the wonders of modern technology and our weekly Zoom calls we feel that those based in the UK and those in Uganda are all part of one united team working effectively together towards the same goals and despite the challenges we look forward to 2022/23 with anticipation.

Financial review

Income was down from £364,209 last year to £270,904 this year. Charitable expenses were therefore also reduced from £348,870 to £283,503. This meant the charity had a small deficit this year of £12,599 using up last year's surplus of £15,339. However, as the deficit was caused by projects supported by restricted funds, unrestricted funds increased from £8,892 to £16,154 in the year.

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its main aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above the minimum £4000.

Structure, governance and management

Nature of governing document

The charity was registered on 22 July 2008 as an unincorporated charity trust.

Christian Restoration Ministries International

Trustees' Report

Recruitment and appointment of trustees

CRMI Children of Hope is very fortunate to have a dedicated and skilled team of trustees. We actively seek trustees with experience and skills which align with the activities of the charity, e.g. education, medicine and rural development alongside other more general skills in business, marketing and finance.

Trustees generally have a connection with the charity prior to being appointed. However, all trustees are given an overview of the history, key roles and responsibilities as well as details of all the different aspects of the charity's work. Most trustees have visited the work in Uganda and are encouraged to do so to keep them up to date with the progress that is being made and nurture relationships with the Ugandan team.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and gift aid receivable.
The charity's credit risk is therefore low.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4,000 in the charity bank accounts.

The annual report was approved by the trustees of the charity on 21 September 2022 and signed on its behalf by:

.....

P Booth
Chair, Board of Trustees, CRMI

Christian Restoration Ministries International

Statement of Trustees' 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 applicable Charities (Accounts and Reports) Regulations, 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.

Approved by the trustees of the charity on 21 September 2022 and signed on its behalf by:



P Booth
Trustee

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the trustees on my examination of the accounts of Christian Restoration Ministries International for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....

H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 18 November 2022

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		48,276	211,562	259,838
Other trading activities		6,201	4,865	11,066
Total income		54,477	216,427	270,904
Expenditure on:				
Raising funds		(2,850)	-	(2,850)
Charitable activities		(17,614)	(263,039)	(280,653)
Total expenditure		(20,464)	(263,039)	(283,503)
Net income/(expenditure)		34,013	(46,612)	(12,599)
Gross transfers between funds		(26,751)	26,751	-
Net movement in funds		7,262	(19,861)	(12,599)
Reconciliation of funds				
Total funds brought forward		8,892	51,339	60,231
Total funds carried forward	14	16,154	31,478	47,632

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		56,592	288,132	344,724
Other trading activities		19,485	-	19,485
Total income		76,077	288,132	364,209
Expenditure on:				
Raising funds		(2,102)	-	(2,102)
Charitable activities		(18,205)	(328,563)	(346,768)
Total expenditure		(20,307)	(328,563)	(348,870)
Net income/(expenditure)		55,770	(40,431)	15,339
Gross transfers between funds		(67,387)	67,387	-
Net movement in funds		(11,617)	26,956	15,339
Reconciliation of funds				
Total funds brought forward		20,509	24,383	44,892
Total funds carried forward	14	8,892	51,339	60,231

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

Christian Restoration Ministries International

(Registration number: 1125132)
Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	11	21,173	17,300
Cash at bank and in hand	12	28,501	43,451
		49,674	60,751
Creditors: Amounts falling due within one year	13	(2,042)	(520)
Net assets		47,632	60,231
Funds of the charity:			
Restricted income funds			
Restricted funds	14	31,478	51,339
Unrestricted income funds			
Unrestricted funds		16,154	8,892
Total funds	14	47,632	60,231

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 21 September 2022 and signed on their behalf by:

.....

P Booth
Trustee

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2022

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Basis of preparation
Christian Restoration 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.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	28,283	-	28,283
Gift aid reclaimed	15,003	19,055	34,058
Grants, including capital grants;			
Grants from other charities	-	30,000	30,000
Regular giving and capital donations	4,990	162,507	167,497
	48,276	211,562	259,838

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	11,058	-	11,058
Gift aid reclaimed	6,744	26,980	33,724
Grants, including capital grants;			
Government grants	2,500	-	2,500
Regular giving and capital donations	36,290	261,152	297,442
	56,592	288,132	344,724

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising and street collection income	6,201	4,865	11,066
Total for 2022	6,201	4,865	11,066
Total for 2021	19,485	-	19,485

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		2,850	2,850
Total for 2022		2,850	2,850
Total for 2021		2,102	2,102

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Schools Fees and pupil support		-	110,582	110,582
Schools Building Projects		-	16,464	16,464
Schools running costs		-	25,208	25,208
Social Housing, community and rural development		-	38,783	38,783
Travel and mission Uganda		-	7,085	7,085
Medical and disability		-	49,833	49,833
Staff costs		5,249	12,057	17,306
Allocated support costs		5,295	3,027	8,322
Governance costs		7,070	-	7,070
		17,614	263,039	280,653

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2022

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Schools Fees and pupil support		-	32,580	32,580
Schools Building Projects		-	131,325	131,325
Schools Staff costs		-	35,306	35,306
Schools running costs		-	10,334	10,334
Social Housing, community and rural development		-	83,487	83,487
Mother and babies support		-	2,207	2,207
Personal supports		-	10,868	10,868
Rent, admin and staff Uganda office		-	12,895	12,895
Medical and disability		-	6,120	6,120
Staff costs		12,381	-	12,381
Allocated support costs		3,889	3,441	7,330
Governance costs		1,935	-	1,935
		18,205	328,563	346,768

	Grant funding of activity £	Activity support costs £	2022 £
Schools Fees and pupil support	110,582	-	110,582
Schools Building Projects	16,464	-	16,464
Schools Staff costs	25,208	-	25,208
Social Housing, community and rural development	38,783	-	38,783
Travel and mission Uganda	7,085	-	7,085
Medical and disability	49,833	-	49,833
Staff costs	-	17,306	17,306
Allocated support costs	-	15,392	15,392
	247,955	32,698	280,653

	Grant funding of activity £	Activity support costs £	2021 £
Schools Fees and pupil support	32,580	-	32,580
Schools Building Projects	131,325	-	131,325
Schools Staff costs	35,306	-	35,306
Schools running costs	10,334	-	10,334
Social Housing, community and rural development	83,487	-	83,487
Mother and babies support	2,207	-	2,207
Personal supports	10,868	-	10,868
Rent, admin and staff at Uganda office	12,895	-	12,895
Medical and disability	6,120	-	6,120
Staff costs	-	12,381	12,381
Allocated support costs	-	7,330	7,330
	325,122	19,711	344,833

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,299	1,299
Legal and professional fees	5,771	5,771
	7,070	7,070

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	520	520
Legal and professional fees	1,415	1,415
	1,935	1,935

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Burd
J Burd received remuneration of £10,080 (2021: £10,080) during the year.

J Burd is UK Executive Director as well as being a trustee and is paid in that capacity.

Included in remuneration paid was £480 paid into a defined contribution pension scheme.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	16,826	11,901
Pension costs	480	480
	17,306	12,381

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	2	2

1 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £480 (2021 - £480).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,299	520

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2022	2021
	£	£
Accrued income	21,173	17,300

12 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	28,501	43,451

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	1	-
Accruals	2,041	520
	2,042	520

14 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2022 £
Unrestricted funds					
General					
Unrestricted funds	8,892	54,476	(20,463)	(26,751)	16,154
Restricted funds					
Building School Site Development fund	14,999	40	(16,864)	1,825	-
Hope Development and Rural fund	10,000	8,856	(16,629)	-	2,227
School project support fund	5,000	22,092	(29,733)	2,641	-
Overhead fund	7,500	10,000	(13,904)	-	3,596
Medical Killimanjaro voc fund	-	6,196	-	-	6,196
Child Sponsorship fund	-	112,619	(79,006)	(33,209)	404
Partner team and adult restricted fund	-	3,681	(28,549)	24,868	-
Social Housing and Community fund	-	5,540	(9,006)	3,466	-
Medical fund	-	5,307	(6,664)	1,357	-
Social Medical and Disability fund	-	13,089	(44,391)	31,302	-
Gift aid on restricted donations	13,840	19,055	-	(13,840)	19,055
Vocational and Enterprise Fund	-	9,952	(18,293)	8,341	-
Total restricted funds	51,339	216,427	(263,039)	26,751	31,478
Total funds	60,231	270,903	(283,502)	-	47,632

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
Unrestricted funds					
General					
Unrestricted funds	20,509	76,077	(20,307)	(67,387)	8,892
Restricted					
Building School Site Development fund	-	110,873	(131,326)	35,452	14,999
Hope Development and Rural fund	-	11,562	(1,562)	-	10,000
School project support fund	1,641	9,168	(10,334)	4,525	5,000
Overhead fund	-	10,000	(2,500)	-	7,500
Child Sponsorship fund	-	93,925	(68,825)	(25,100)	-
Partner team and adult restricted fund	-	5,859	(23,763)	17,904	-
Social Housing and Community fund	-	17,733	(81,926)	64,193	-
Social Medical and Disability fund	-	2,032	(8,327)	6,295	-
Gift aid on restricted donations	22,742	26,980	-	(35,882)	13,840
Total restricted funds	24,383	288,132	(328,563)	67,387	51,339
Total funds	44,892	364,209	(348,870)	-	60,231

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2022 £
Current assets	18,196	31,478	49,674
Current liabilities	(2,042)	-	(2,042)
Total net assets	16,154	31,478	47,632

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2021 £
Current assets	9,412	51,339	60,751
Current liabilities	(520)	-	(520)
Total net assets	8,892	51,339	60,231

16 Related party transactions

There were no related party transactions in the year.

CHRISTIAN RESTORATION MINISTRIES INTERNATIONAL

England & Wales - Charity number 1125132

Accounts

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Christian Restoration Ministries International

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Christian Restoration Ministries International

Reference and Administrative Details

Chief Executive Officer	J Burd
Trustees	P Booth, Chairman R Bletcher Rev J Bunjo J Burd P D Gregson A Hart S Kaye
Principal Office	Unit 3 Rest Harrow Equestrian Woodman Lane Burrow Lancashire LA6 2RL
Charity Registration Number	1125132
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Christian Restoration Ministries International

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021.

Objectives and activities

Objects and aims

The objects of the charity are:
- to advance education of children in Uganda, particularly those who are poor, orphaned or sick,
- to relieve sickness and promote and protect good health for children and adults in Uganda, particularly by the provision and maintenance of health clinics,
- to advance the chrisitan faith in the UK, Uganda and elsewhere in the world as the trustees shall think fit.

Public benefit

The charity undertakes education and school building projects, supporting medically vulnerable patients and those with disabilities and assisting in rural development projects.

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.

Achievements and performance

This year has been challenging for all charities around the world. CRMI Children of Hope has pushed the limits to be innovative and adapt to new ways and ever changing circumstances in order to deliver on our mission and vision.

At the end of our last financial year in April 2020, just before the world went into a series of lockdowns, we had begun work on a joint strategic plan with the team in Uganda for the next 5 years including more specific goals for 2020/21.

As a result of this our mission statement has been slightly modified and is 'to empower, in a sustainable way, the next generations in our Ugandan communities through education, healthcare, vocational training and rural development.' And we have adopted an overarching vision statement 'to break the cycle of poverty and transform lives in vulnerable communities in Uganda.'

The World Bank has reported that as a result of the pandemic, extreme global poverty rose in 2020 for the first time in over 20 years and currently nearly half the world's population lives on less than $5.50 per day. Added to this, those living in Sub-Saharan Africa are already being impacted by the effects of climate change and their agricultural based economies, as well as individual families are struggling.

Due to the unprecedented circumstances surrounding the pandemic, the charity has had to concentrate its resources on providing food, hygiene and living support for every family in our programme. This can be seen in the accounts in the increased spending in Social Housing, community and rural development costs of £83,487 compared with the previous year (£29,514).

CRMI Children of Hope strongly believes in their role to support and empower young people in Uganda as we hope this report will demonstrate.

Christian Restoration Ministries International

Trustees' Report

Education and School Building Projects

This year we have been able to complete phase 3 of the Primary School in Bombo as well fence and solar light the school grounds, improve the toilet facilities and the kitchen area, thanks to The Bramall Foundation, Rockscape and Highfield School amongst others.

Throughout the lockdown we have continued to pay all our teachers and staff as well as employing local contractors to work on the improvements at the school site. This made a significant contribution to the welfare of the whole community.

Our teachers continued to provide schooling to small groups of children by visiting each village and teaching the children on verandas and under trees to keep them involved in their learning. We are very grateful for their conscientious and creative efforts. Currently we have nearly 400 children in our sponsorship programme.

Medical and Disability

Our aims this year have been to ensure that we keep our medically vulnerable patients out of hospital. Therefore the support has been directed to food and hygiene packages including projects such as mask production. Patients and those with disabilities have continued to receive regular supplies of medication and transport to clinics as necessary. Unfortunately due to the travel restrictions we were not able to send our regular medical mission team and this is reflected in the lower expenditure in this area.

Rural Development

One of the biggest successes of this year has been the Hope Development Project. Out of our first cohort of 40 families 37 graduated from the programme and have now been empowered with a sustainable income through small scale farming and animal rearing or other mini enterprises. This group have also received training in financial literacy and have set up a savings cooperative to help each other with future development. At the end of this year (April 2021) we started a new cohort of 40 families in Bombo plus 3 trainee leaders to take this project to the Nakaseke area.

Other Future plans

It has become increasingly clear that with Uganda's very young population (Over 70% are under 25 years of age) there is an urgent need for vocational training. As our young people grow and mature it is our ongoing focus that they should leave our programme with the ability to earn a living wage and therefore be equipped to break out of the cycle of poverty. Combined with quality Primary School education, life skills training in the rural development project and good health care there has been a noticeable impact on families in these communities. This is in stark contrast to the global effects of the pandemic and climate change in East Africa.

Trustees and Volunteers

We are extremely grateful to our loyal and dedicated band of volunteers who have come up with many enterprising and innovative ways to raise funds during a very difficult year including making masks, afternoon tea boxes and a murder mystery online!

I would also like to thank our board of trustees, who with their specialist skills and knowledge, have continued to meet regularly online. They have adapted to the constantly changing needs both in managing the work in the UK and supporting our communities in Uganda.

Behind any report like this there are a huge number of people and organisations who contribute to our work in many and different ways. We value each and every contribution, whatever it is, large or small. This year's achievements would not be possible without all this support and we know the transformational difference the charity's work has in Uganda.

Christian Restoration Ministries International

Trustees' Report

Financial review

Despite a challenging year the charity's income has grown, 2021 - £364,209 (2020 - £229,364). This is due to the grant for the school building and rural development projects as well as our appeal for Urgent Aid. The total expenditure for 2021 is £348,870 (2020 - £236,567) in line with the projects mentioned above. This left us moving into the new financial year with healthy funds of £60,231 designated for future planned projects such as Hope Development Project phase 2 and vocational training.

Policy on reserves

The reserve policy is to protect the charity against drops in income so that its main aims can still be fulfilled. The trustees agree that the UK bank balance will be kept above the minimum £4000.

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity receives most of its income in sterling and does not hold foreign currency.

Credit risk

The charity's principal financial assets are bank balances and cash and gift aid receivable.
The charity's credit risk is therefore low.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity aims to maintain more than £4,000 in the charity bank accounts.

The annual report was approved by the trustees of the charity on 19/10/21 and signed on its behalf by:

.....

P Booth
Trustee

Christian Restoration Ministries International

Statement of Trustees' 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 applicable Charities (Accounts and Reports) Regulations, 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.

Approved by the trustees of the charity on 19/10/21 and signed on its behalf by:

.....

P Booth
Trustee

Christian Restoration Ministries International

Independent Examiner's Report to the trustees of Christian Restoration Ministries International

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Christian Restoration 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 Christian Restoration 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

Since Christian Restoration Ministries International'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 ICAEW, 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 Christian Restoration 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.

.....

H M Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 4/11/21

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		56,592	288,132	344,724
Other trading activities		19,485	-	19,485
Total income		76,077	288,132	364,209
Expenditure on:				
Raising funds		(2,102)	-	(2,102)
Charitable activities		(18,205)	(328,563)	(346,768)
Total expenditure		(20,307)	(328,563)	(348,870)
Net income/(expenditure)		55,770	(40,431)	15,339
Gross transfers between funds		(67,387)	67,387	-
Net movement in funds		(11,617)	26,956	15,339
Reconciliation of funds				
Total funds brought forward		20,509	24,383	44,892
Total funds carried forward	14	8,892	51,339	60,231

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		49,402	173,780	223,182
Other trading activities		6,182	-	6,182
Total income		55,584	173,780	229,364
Expenditure on:				
Raising funds		(1,597)	(1,597)	(3,194)
Charitable activities		(19,400)	(213,973)	(233,373)
Total expenditure		(20,997)	(215,570)	(236,567)
Net income/(expenditure)		34,587	(41,790)	(7,203)
Gross transfers between funds		(29,333)	29,333	-
Net movement in funds		5,254	(12,457)	(7,203)
Reconciliation of funds				
Total funds brought forward		15,255	36,840	52,095
Total funds carried forward	14	20,509	24,383	44,892

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Christian Restoration Ministries International

(Registration number: 1125132)
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Current assets			
Debtors	11	17,300	28,428
Cash at bank and in hand	12	43,451	16,710
		60,751	45,138
Creditors: Amounts falling due within one year	13	(520)	(246)
Net assets		60,231	44,892
Funds of the charity:			
Restricted income funds			
Restricted funds	14	51,339	24,383
Unrestricted income funds			
Unrestricted funds		8,892	20,509
Total funds	14	60,231	44,892

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on ..19/10/21.. and signed on their behalf by:

.....

P Booth
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Basis of preparation
Christian Restoration Ministries International 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 the relevant accounting policy notes.

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	11,058	-	11,058
Gift aid reclaimed	6,744	26,980	33,724
Grants, including capital grants;			
Government grants	2,500	-	2,500
Regular giving and capital donations	36,290	261,152	297,442
	56,592	288,132	344,724

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals	14,665	-	14,665
Gift aid reclaimed	5,686	22,742	28,428
Regular giving and capital donations	29,051	151,038	180,089
	49,402	173,780	223,182

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Fundraising activities and events income	19,485	19,485
Total for 2021	19,485	19,485
Total for 2020	6,182	6,182

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Marketing and publicity		2,102	-	2,102
Total for 2021		2,102	-	2,102
Total for 2020		1,597	1,597	3,194

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Schools Fees and pupil support		-	32,580	32,580
Schools Building Projects		-	131,325	131,325
Schools Staff costs		-	35,306	35,306
Schools running costs		-	10,334	10,334
Social Housing, community and rural development		-	83,487	83,487
Mother and babies support		-	2,207	2,207
Personal supports		-	10,868	10,868
Rent, admin and staff at Uganda office		-	12,895	12,895
Medical and disability		-	6,120	6,120
Staff costs		12,381	-	12,381
Allocated support costs		3,889	3,441	7,330
Governance costs		1,935	-	1,935
		18,205	328,563	346,768

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Schools Fees and pupil support		-	53,517	53,517
Schools Building Projects		-	20,660	20,660
Schools Staff costs		-	25,475	25,475
Schools running costs		-	29,943	29,943
Social Housing, community and rural development		-	29,514	29,514
Mother and babies support		-	3,801	3,801
Personal supports		-	7,315	7,315
Rent, admin and staff Uganda office		7,557	7,557	15,114
Travel and mission Uganda		-	6,634	6,634
Medical and disability		-	17,720	17,720
Staff costs		5,043	5,043	10,086
Allocated support costs		4,946	4,946	9,892
Governance costs		1,854	1,848	3,702
		19,400	213,973	233,373

	Grant funding of activity £	Activity support costs £	2021 £
Schools Fees and pupil support	32,580	-	32,580
Schools Building Projects	131,325	-	131,325
Schools Staff costs	35,306	-	35,306
Schools running costs	10,334	-	10,334
Social Housing, community and rural development	83,487	-	83,487
Mother and babies support	2,207	-	2,207
Personal supports	10,868	-	10,868
Rent, admin and staff at Uganda office	12,895	-	12,895
Medical and disability	6,120	-	6,120
Staff costs	-	12,381	12,381
Allocated support costs	-	7,330	7,330
	325,122	19,711	344,833

	Grant funding of activity £	Activity support costs £	2020 £
Schools Fees and pupil support	53,517	-	53,517
Schools Building Projects	20,660	-	20,660
Schools Staff costs	25,475	-	25,475
Schools running costs	29,943	-	29,943
Social Housing, community and rural development	29,514	-	29,514
Mother and babies support	3,801	-	3,801
Personal supports	7,315	-	7,315
Rent, admin and staff at Uganda office	15,114	-	15,114
Travel and mission Uganda	6,634	-	6,634
Medical and disability	17,720	-	17,720
Staff costs	-	10,086	10,086
Allocated support costs	-	9,892	9,892
	209,693	19,978	229,671

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	520	520
Legal and professional fees	1,415	1,415
	1,935	1,935

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	246	-	246
Legal and professional fees	1,608	1,848	3,456
	1,854	1,848	3,702

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Burd

J Burd received remuneration of £10,080 (2020: £10,080) during the year.

J Burd is UK Executive Director as well as being a trustee and is paid in that capacity.

Included in remuneration paid was £480 paid into a defined contribution pension scheme.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	12,381	10,086

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	520	246

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2021 £	2020 £
Accrued income	17,300	28,428

12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	43,451	16,710

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	520	246

14 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
Unrestricted funds					
General					
Unrestricted funds	20,509	76,077	(20,307)	(67,387)	8,892
Restricted funds					
Building School Site Development fund	-	110,873	(131,326)	35,452	14,999
Hope Development and Rural fund	-	11,562	(1,562)	-	10,000
School project support fund	1,641	9,168	(10,334)	4,525	5,000
Overhead fund	-	10,000	(2,500)	-	7,500
Child Sponsorship fund	-	93,925	(68,825)	(25,100)	-
Partner team and adult restricted fund	-	5,859	(23,763)	17,904	-
Social Housing and Community fund	-	17,733	(81,926)	64,193	-
Social Medical and Disability fund	-	2,032	(8,327)	6,295	-
Gift aid on restricted donations	22,742	26,980	-	(35,882)	13,840
Total restricted funds	24,383	288,132	(328,563)	67,387	51,339
Total funds	44,892	364,209	(348,870)	-	60,231

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2020 £
Unrestricted funds					
General					
Unrestricted funds	15,255	55,584	(20,997)	(29,333)	20,509
Restricted					
Building School Site Development fund	-	18,909	(20,660)	1,751	-
Hope Development and Rural fund	-	7,000	(7,000)	-	-
School project support fund	-	5,441	(3,800)	-	1,641
Overhead fund	-	-	(12,951)	12,951	-
Child Sponsorship fund	-	86,448	(105,135)	18,687	-
Partner team and adult restricted fund	-	8,682	(21,990)	13,308	-
Social Housing and Community fund	-	13,081	(22,513)	9,432	-
Social Medical and Disability fund	-	11,477	(21,521)	10,044	-
Gift aid on restricted donations	36,840	22,742	-	(36,840)	22,742
Total restricted funds	36,840	173,780	(215,570)	29,333	24,383
Total funds	52,095	229,364	(236,567)	-	44,892

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2021 £
Current assets	9,412	51,339	60,751
Current liabilities	(520)	-	(520)
Total net assets	8,892	51,339	60,231

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2020 £
Current assets	20,755	24,383	45,138
Current liabilities	(246)	-	(246)
Total net assets	20,509	24,383	44,892

16 Related party transactions

There were no related party transactions in the year.