

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Christian Restoration Ministries International

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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 christian 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 on19/10/21 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: 14/11/21.....

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.

The notes on pages 9 to 19 form an integral part of these financial statements.

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	<u>43,451</u>	<u>16,710</u>
		60,751	45,138
Creditors: Amounts falling due within one year	13	<u>(520)</u>	<u>(246)</u>
Net assets		<u>60,231</u>	<u>44,892</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	51,339	24,383
Unrestricted income funds			
Unrestricted funds		<u>8,892</u>	<u>20,509</u>
Total funds	14	<u>60,231</u>	<u>44,892</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 12/10/21 and signed on their behalf by:



P Booth
Trustee

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

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.

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

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.

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

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
	<u>56,592</u>	<u>288,132</u>	<u>344,724</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

	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
	<u>49,402</u>	<u>173,780</u>	<u>223,182</u>

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	<u>19,485</u>	<u>19,485</u>
Total for 2020	<u>6,182</u>	<u>6,182</u>

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		<u>2,102</u>	<u>-</u>	<u>2,102</u>
Total for 2020		<u>1,597</u>	<u>1,597</u>	<u>3,194</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

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
		<u>18,205</u>	<u>328,563</u>	<u>346,768</u>
	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
		<u>19,400</u>	<u>213,973</u>	<u>233,373</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

	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
	<u>325,122</u>	<u>19,711</u>	<u>344,833</u>
	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
	<u>209,693</u>	<u>19,978</u>	<u>229,671</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

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	
	<u>1,935</u>	<u>1,935</u>	
	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
	<u>1,854</u>	<u>1,848</u>	<u>3,702</u>

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	<u>12,381</u>	<u>10,086</u>

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

9 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>520</u>	<u>246</u>

10 Taxation

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

11 Debtors

	2021	2020
	£	£
Accrued income	<u>17,300</u>	<u>28,428</u>

12 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	<u>43,451</u>	<u>16,710</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	<u>520</u>	<u>246</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

14 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
Unrestricted funds					
<i>General</i>					
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	<u>24,383</u>	<u>288,132</u>	<u>(328,563)</u>	<u>67,387</u>	<u>51,339</u>
Total funds	<u><u>44,892</u></u>	<u><u>364,209</u></u>	<u><u>(348,870)</u></u>	<u><u>-</u></u>	<u><u>60,231</u></u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2020 £
Unrestricted funds					
<i>General</i>					
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	<u>36,840</u>	<u>173,780</u>	<u>(215,570)</u>	<u>29,333</u>	<u>24,383</u>
Total funds	<u>52,095</u>	<u>229,364</u>	<u>(236,567)</u>	<u>-</u>	<u>44,892</u>

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	<u>8,892</u>	<u>51,339</u>	<u>60,231</u>
	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	<u>20,509</u>	<u>24,383</u>	<u>44,892</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2021

16 Related party transactions

There were no related party transactions in the year.