

Charity registration number: 1125132

# Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2022

# **Christian Restoration Ministries International**

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## **Christian Restoration Ministries International**

### **Reference and Administrative Details**

<b>Chief Executive Officer</b>	J Burd, Treasurer
<b>Trustees</b>	P Booth, Chariman R Bletcher Rev J Bunjo J Burd, Treasurer R Colbourn P D Gregson A Hart N Johnstone S Kaye J Tracy
<b>Senior Management / Leadership Team</b>	V Tracy, Chief Executive & Secretary
<b>Charity Registration Number</b>	1125132
<b>Principal Office</b>	12 Station Parade Harrogate North Yorkshire HG1 1UE
<b>Independent Examiner</b>	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 christian 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 through 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.



# **Christian Restoration Ministries International**

## **Trustees' Report**

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

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

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.

The notes on pages 10 to 21 form an integral part of these financial statements.



# Christian Restoration Ministries International

(Registration number: 1125132)

Balance Sheet as at 5 April 2022

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

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

The notes on pages 10 to 21 form an integral part of these financial statements.

## **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.

## **Christian Restoration Ministries International**

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

#### ***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.



## **Christian Restoration Ministries International**

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

#### **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.

# Christian Restoration Ministries International

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

### 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
	<u>48,276</u>	<u>211,562</u>	<u>259,838</u>
	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>

### 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
<b>Total for 2022</b>	<u>6,201</u>	<u>4,865</u>	<u>11,066</u>
<b>Total for 2021</b>	<u>19,485</u>	<u>-</u>	<u>19,485</u>

# Christian Restoration Ministries International

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

### 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
<b>Total for 2022</b>		<b>2,850</b>	<b>2,850</b>
<b>Total for 2021</b>		<b>2,102</b>	<b>2,102</b>

### 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	5,249	12,057	17,306
Allocated support costs	5,295	5,295	3,027	8,322
Governance costs		7,070	-	7,070
		<b>17,614</b>	<b>263,039</b>	<b>280,653</b>



# 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
		<u>18,205</u>	<u>328,563</u>	<u>346,768</u>

	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
	<u>247,955</u>	<u>32,698</u>	<u>280,653</u>

## Christian Restoration Ministries International

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

	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>

#### 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
	<u>7,070</u>	<u>7,070</u>
	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>

## Christian Restoration Ministries International

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

#### 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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	16,826	11,901
Pension costs	<u>480</u>	<u>480</u>
	<u>17,306</u>	<u>12,381</u>

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	<u>2</u>	<u>2</u>

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	<u>1,299</u>	<u>520</u>

## **Christian Restoration Ministries International**

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

#### **10 Taxation**

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

#### **11 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued income	<u>21,173</u>	<u>17,300</u>

#### **12 Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash at bank	<u>28,501</u>	<u>43,451</u>

#### **13 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	1	-
Accruals	<u>2,041</u>	<u>520</u>
	<u>2,042</u>	<u>520</u>

# Christian Restoration Ministries International

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

### 14 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	8,892	54,476	(20,463)	(26,751)	16,154
<b>Restricted funds</b>					
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	-
<b>Total restricted funds</b>	<u>51,339</u>	<u>216,427</u>	<u>(263,039)</u>	<u>26,751</u>	<u>31,478</u>
<b>Total funds</b>	<u>60,231</u>	<u>270,903</u>	<u>(283,502)</u>	<u>-</u>	<u>47,632</u>



## Christian Restoration Ministries International

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

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	20,509	76,077	(20,307)	(67,387)	8,892
<b>Restricted</b>					
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
<b>Total restricted funds</b>	<u>24,383</u>	<u>288,132</u>	<u>(328,563)</u>	<u>67,387</u>	<u>51,339</u>
<b>Total funds</b>	<u>44,892</u>	<u>364,209</u>	<u>(348,870)</u>	<u>-</u>	<u>60,231</u>

#### 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)
<b>Total net assets</b>	<u>16,154</u>	<u>31,478</u>	<u>47,632</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2021 £
Current assets	9,412	51,339	60,751
Current liabilities	(520)	-	(520)
<b>Total net assets</b>	<u>8,892</u>	<u>51,339</u>	<u>60,231</u>



**Christian Restoration Ministries International**

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

**16 Related party transactions**

There were no related party transactions in the year.