

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Christian Restoration Ministries International

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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 christian 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.

Christian Restoration Ministries International

Trustees' Report (continued)

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

Christian Restoration Ministries International

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.

Christian Restoration Ministries International

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

Christian Restoration Ministries International

Trustees' Report (continued)

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.

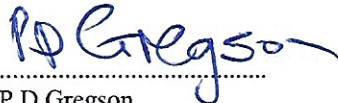
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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.

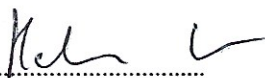
Independent examiner's statement

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.

The notes on pages 11 to 22 form an integral part of these financial statements.

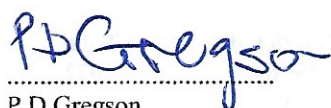
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(Registration number: 1125132)

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	<u>36,609</u>	<u>28,501</u>
		59,809	49,674
Creditors: Amounts falling due within one year	13	<u>(963)</u>	<u>(2,042)</u>
Net assets		<u>58,846</u>	<u>47,632</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	40,313	31,478
Unrestricted income funds			
Unrestricted funds		<u>18,533</u>	<u>16,154</u>
Total funds	14	<u>58,846</u>	<u>47,632</u>

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

The notes on pages 11 to 22 form an integral part of these financial statements.

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023

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.

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

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 2023 (continued)

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
	<u>48,689</u>	<u>255,482</u>	<u>304,171</u>
	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>

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	<u>9,483</u>	<u>-</u>	<u>9,483</u>
Total for 2022	<u>6,201</u>	<u>4,865</u>	<u>11,066</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

	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
		<u>17,614</u>	<u>263,039</u>	<u>280,653</u>

	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
	<u>2,320</u>	<u>263,006</u>	<u>34,276</u>	<u>299,602</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 2023 (continued)

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
	<u>4,368</u>	<u>4,368</u>
	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>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

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
	<u>19,681</u>	<u>17,306</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:

	2023 No	2022 No
Employees	<u>2</u>	<u>2</u>

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	<u>1,013</u>	<u>1,299</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

10 Taxation

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

11 Debtors

	2023 £	2022 £
Accrued income	<u>23,200</u>	<u>21,173</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>36,609</u>	<u>28,501</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	3	1
Accruals	<u>960</u>	<u>2,041</u>
	<u>963</u>	<u>2,042</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

14 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
<i>General</i>					
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	<u>31,478</u>	<u>255,482</u>	<u>(263,701)</u>	<u>17,054</u>	<u>40,313</u>
Total funds	<u>47,632</u>	<u>313,654</u>	<u>(302,440)</u>	<u>-</u>	<u>58,846</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

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

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	<u><u>18,533</u></u>	<u><u>40,313</u></u>	<u><u>58,846</u></u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

	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	<u>16,154</u>	<u>31,478</u>	<u>47,632</u>

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).