

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Christian Restoration Ministries International

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Christian Restoration Ministries International

Reference and Administrative Details

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

Christian Restoration Ministries International

Trustees' Report

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

Chairman's Report

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

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

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

Objectives and activities

Objects and aims

The objects of the charity are:

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

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

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

Mission

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

Background

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

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

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

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

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

Our activities and achievements

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

Education

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

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

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

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

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Trustees' Report (continued)

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

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

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

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

Rural and Social Development

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

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

Vocational

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

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Trustees' Report (continued)

Trustees and Volunteers

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

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

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

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

Financial review

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

Policy on reserves

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

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

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

Financial instruments

Objectives and policies

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

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Trustees' Report (continued)

Cash flow risk

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

Credit risk

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

Liquidity risk

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

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

.....

N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

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

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

Responsibilities and basis of report

As the charity trustees of Christian Restoration Ministries International you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christian Restoration Ministries International's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Christian Restoration Ministries International's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Christian Restoration Ministries International as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
H M Holmes BSc FCA
ICAEW

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

Date:.....

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2024

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

	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		<u>58,172</u>	<u>255,482</u>	<u>313,654</u>
Expenditure on:				
Raising funds		(2,838)	-	(2,838)
Charitable activities		<u>(35,901)</u>	<u>(263,701)</u>	<u>(299,602)</u>
Total expenditure		<u>(38,739)</u>	<u>(263,701)</u>	<u>(302,440)</u>
Net income/(expenditure)		19,433	(8,219)	11,214
Gross transfers between funds		<u>(17,054)</u>	<u>17,054</u>	<u>-</u>
Net movement in funds		2,379	8,835	11,214
Reconciliation of funds				
Total funds brought forward		<u>16,154</u>	<u>31,478</u>	<u>47,632</u>
Total funds carried forward	14	<u><u>18,533</u></u>	<u><u>40,313</u></u>	<u><u>58,846</u></u>

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

The funds breakdown for 2023 is shown in note 14.

The notes on pages 11 to 21 form an integral part of these financial statements.

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(Registration number: 1125132)

Balance Sheet as at 5 April 2024

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

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

.....
N Johnstone
Chairman and trustee

The notes on pages 11 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 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Basis of preparation

Christian Restoration Ministries International meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

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Notes to the Financial Statements for the Year Ended 5 April 2024 (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 2024 (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 2024 (continued)

2 Income from donations and legacies

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

3 Income from other trading activities

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

4 Expenditure on raising funds

a) Costs of generating donations and legacies

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Schools Fees and pupil support	25	165,079		165,104
Schools running costs	84	19,708		19,792
Social Housing, community and rural development	179	15,452		15,631
Travel and mission Uganda	487	1,908		2,395
Medical and disability	-	18,919		18,919
Staff costs	15,574	-		15,574
Allocated support costs	3,773	265		4,038
Governance costs	3,754	-		3,754
		23,876	221,331	245,207
	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Schools Fees and pupil support	-	165,820		165,820
Schools Building Projects	-	6,163		6,163
Schools running costs	-	26,333		26,333
Social Housing, community and rural development	-	16,709		16,709
Travel and mission Uganda	2,320	5,282		7,602
Medical and disability	-	42,699		42,699
Staff costs	19,681	-		19,681
Allocated support costs	9,532	695		10,227
Governance costs	4,368	-		4,368
		35,901	263,701	299,602

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

6 Analysis of governance and support costs

Governance costs

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

7 Trustees remuneration and expenses

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

J Burd

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

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

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

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

8 Staff costs

The aggregate payroll costs were as follows:

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

	2024 No	2023 No
Employees	<u>2</u>	<u>2</u>

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

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

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

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,199</u>	<u>1,013</u>

10 Taxation

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

11 Debtors

	2024 £	2023 £
Accrued income	<u>7,581</u>	<u>23,200</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>60,056</u>	<u>36,609</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,418</u>	<u>963</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

14 Funds

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

	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					
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>

15 Analysis of net assets between funds

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

	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>18,533</u>	<u>40,313</u>	<u>58,846</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 (2023 - £Nil).

Charity registration number: 1125132

Christian Restoration Ministries International

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Christian Restoration Ministries International

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Christian Restoration Ministries International

Reference and Administrative Details

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

Christian Restoration Ministries International

Trustees' Report

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

Chairman's Report

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

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

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

Objectives and activities

Objects and aims

The objects of the charity are:

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

Our Mission Statement and Vision Statement

Our vision and mission remain unchanged and are as follows:

Vision

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

Mission

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

Background

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

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

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

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

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

Our activities and achievements

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

Education

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

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

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

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

Christian Restoration Ministries International

Trustees' Report (continued)

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

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

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

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

Rural and Social Development

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

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

Vocational

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

Christian Restoration Ministries International

Trustees' Report (continued)

Trustees and Volunteers

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

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

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

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

Financial review

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

Policy on reserves

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

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

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

Financial instruments

Objectives and policies

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

Christian Restoration Ministries International

Trustees' Report (continued)

Cash flow risk

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

Credit risk

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

Liquidity risk

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

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

.....

N Johnstone
Chairman and trustee

Christian Restoration Ministries International

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

.....
N Johnstone
Chairman and trustee

Christian Restoration Ministries International

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

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

Responsibilities and basis of report

As the charity trustees of Christian Restoration Ministries International you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christian Restoration Ministries International's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Christian Restoration Ministries International's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Christian Restoration Ministries International as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
H M Holmes BSc FCA
ICAEW

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

Date:.....

Christian Restoration Ministries International

Statement of Financial Activities for the Year Ended 5 April 2024

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

	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		<u>58,172</u>	<u>255,482</u>	<u>313,654</u>
Expenditure on:				
Raising funds		(2,838)	-	(2,838)
Charitable activities		<u>(35,901)</u>	<u>(263,701)</u>	<u>(299,602)</u>
Total expenditure		<u>(38,739)</u>	<u>(263,701)</u>	<u>(302,440)</u>
Net income/(expenditure)		19,433	(8,219)	11,214
Gross transfers between funds		<u>(17,054)</u>	<u>17,054</u>	<u>-</u>
Net movement in funds		2,379	8,835	11,214
Reconciliation of funds				
Total funds brought forward		<u>16,154</u>	<u>31,478</u>	<u>47,632</u>
Total funds carried forward	14	<u><u>18,533</u></u>	<u><u>40,313</u></u>	<u><u>58,846</u></u>

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

The funds breakdown for 2023 is shown in note 14.

The notes on pages 11 to 21 form an integral part of these financial statements.

Christian Restoration Ministries International

(Registration number: 1125132)

Balance Sheet as at 5 April 2024

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

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

.....
N Johnstone
Chairman and trustee

The notes on pages 11 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 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Basis of preparation

Christian Restoration Ministries International meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (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 2024 (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 2024 (continued)

2 Income from donations and legacies

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

3 Income from other trading activities

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

4 Expenditure on raising funds

a) Costs of generating donations and legacies

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Schools Fees and pupil support	25	165,079		165,104
Schools running costs	84	19,708		19,792
Social Housing, community and rural development	179	15,452		15,631
Travel and mission Uganda	487	1,908		2,395
Medical and disability	-	18,919		18,919
Staff costs	15,574	-		15,574
Allocated support costs	3,773	265		4,038
Governance costs	3,754	-		3,754
		23,876	221,331	245,207
	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Schools Fees and pupil support	-	165,820		165,820
Schools Building Projects	-	6,163		6,163
Schools running costs	-	26,333		26,333
Social Housing, community and rural development	-	16,709		16,709
Travel and mission Uganda	2,320	5,282		7,602
Medical and disability	-	42,699		42,699
Staff costs	19,681	-		19,681
Allocated support costs	9,532	695		10,227
Governance costs	4,368	-		4,368
		35,901	263,701	299,602

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

6 Analysis of governance and support costs

Governance costs

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

7 Trustees remuneration and expenses

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

J Burd

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

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

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

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

8 Staff costs

The aggregate payroll costs were as follows:

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

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

	2024 No	2023 No
Employees	<u>2</u>	<u>2</u>

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

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

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

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,199</u>	<u>1,013</u>

10 Taxation

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

11 Debtors

	2024 £	2023 £
Accrued income	<u>7,581</u>	<u>23,200</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>60,056</u>	<u>36,609</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,418</u>	<u>963</u>

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

14 Funds

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

	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					
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>

15 Analysis of net assets between funds

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

Christian Restoration Ministries International

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

	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>18,533</u>	<u>40,313</u>	<u>58,846</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 (2023 - £Nil).

Christian Restoration Ministries International

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

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

Responsibilities and basis of report

As the charity trustees of Christian Restoration Ministries International you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christian Restoration Ministries International's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

Since Christian Restoration Ministries International's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Christian Restoration Ministries International as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
H M Holmes BSc FCA
ICAEW

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

Date: 25 November 2025