

ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales · Charity number 1125371

Details

Status Registered

Legal form Charitable company

Company number [06501639](#)

Registered 2008-08-05

Register [View on the Charity Commission register](#)

Contact

Address 38 Quantock Drive
Ashford
TN24 8RJ

Phone 07810165867

Email Paul.Brooks@emiworld.org

Website www.emiuk.org

Activities

Objects: A) THE ADVANCEMENT OF CHRISTIANITY BY PROVIDING THE SERVICES OF ARCHITECTS, ENGINEERS AND DESIGN PROFESSIONALS TO INDIVIDUALS AND ORGANISATIONS WHO ARE SHARING THE GOSPEL OF JESUS CHRIST AND SERVING THE POOR, REGARDLESS OF RACE, RELIGION, SOCIAL STATUS OR GENDER. B) THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE LIVING AND WORKING IN DEVELOPING COUNTRIES BY THE PROVISION OF ARCHITECTS, ENGINEERS AND PROFESSIONAL DESIGNERS VOLUNTEERING THEIR SERVICES TO DESIGN HOSPITALS, SCHOOLS ORPHANAGES, BRIDGES, WATER SUPPLIES, ELECTRICAL SYSTEMS AND OTHER FACILITIES, THEREBY CREATING ACCESS TO THOS FACILITIES FOR THOSE WHO COULD OTHER NOT AFFORD SUCH THROUGH LACK OF MEANS. C) THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER BY THE PROVISION OF THE SERVICES OF ARCHITECTS, ENGINEERS AND PROFESSIONAL DESIGNERS, (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED. IP OR DISTRESS BY REASON OF THEIR SOCIAL, PHYSICAL OR ECONOMIC CIRCUMSTANCES.

Activities: We exist to enable Christian design professionals to serve the poorest of poor people in the third world and elsewhere by the design of buildings, water and power facilities etc. We aim to 'Design a world of

hope'. At the same time we hope to spread the Gospel of Jesus Christ by example and by teaching to the people and places we go to.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Cambodia
- Costa Rica
- Senegal
- Uganda
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£283,127	£308,277	-	-
2023-12-31	£278,475	£262,708	-	-
2022-12-31	£290,196	£289,023	-	-
2021-12-31	£282,552	£270,667	-	-
2020-12-31	£269,004	£219,054	-	-

Trustees

Name	Role	Appointed
Benjamin James Ward		2024-10-30
Harold John Armstrong Longman		2026-06-01
Jonathan Alexander Scott		2024-10-30
Luke Alexander Hanson		2024-10-30
Margaret Amy Longman Collin		2021-11-01
Onesmus Nyale Mwabonje		2021-11-01
Sarah Comfort Macleod		2017-06-06
Timothy David Aston		2024-03-12
William John MacLeod		2021-11-01

ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales - Charity number 1125371

Accounts

ENGINEERING MINISTRIES INTERNATIONAL UK

Report and Accounts
YEAR ENDED 31 DECEMBER 2024

www.emiuk.org

Charity Registration No 1125371
Company limited by Guarantee - Company No 6501639

ENGINEERING MINISTRIES INTERNATIONAL UK

COMPANY INFORMATION

YEAR ENDED 31 DECEMBER 2024

Directors/Trustees	(All have served as Directors and Trustees from 1 January 2024 to the date of signing the accounts unless otherwise shown) Sarah Macleod Robert Johnson (Resigned 30th November 2024) Andrew Mather (Resigned 9th September 2024) Anthony Sykes Margaret Longman William Macleod Onesmus Mwabonje Timothy Aston (Appointed 12th March 2024) Benjamin Ward (Appointed 30th October 2024) Jonathan Scott (Appointed 30th October 2024) Luke Hanson (Appointed 30th October 2024)
Company Secretary	Paul Brooks
Key Staff	Paul Brooks
Governing Document	Memorandum and Articles of Association 12 February 2008
Company Registration No.	6501639
Charity Registration No.	1125371
Principal address and registered office	38 Quantock Drive Ashford Kent TN24 8RJ
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC RedwoodBank

Contents	<u>Pages</u>
Company Information	1
Message from the Co-Chairs	2
Report of the Directors/Trustees	3 - 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Statement of cash flows	10
Notes to the Accounts	11 - 15

Engineering Ministries International UK

A Message from the Chair of the Board, Margaret Collin (née Longman)

Throughout this reporting period, EMI UK has continued to focus on supporting the work of our volunteers and their families based overseas. EMI has continued to make huge impacts on communities they serve around the world, enabled by offices such as our own which facilitate those from the UK to be based in those communities.

Families based at EMI offices in Uganda and Nicaragua have continued to be supported. A business management consultant based in the UK continues to work with EMI offices globally. An engineer in Northern Ireland, previously in Senegal, continues in his role as Africa Regional Director, including the UK office in his remit.

Four interns were mobilised to EMI offices around the world: Uganda, Canada and Senegal, and several volunteers went out to serve on project trips. Our impact has been considerable for such a small team on modest resources, and the sense of these efforts being multiplied is tangible.

Financially EMIUK ended 2024 in a healthy position – good stewardship meant the target budget was met, and the additional funds raised meant we were able to give away around 17% of the year's unrestricted income to the EMI Global Fund which supports initiatives and EMI offices around the world, a gratifying and generous action given the modest funds we operate from.

Stephen Douglas has continued to develop his role as Director to lead the work of EMI UK. He attended the Global Director's conference and has continued to be actively involved in fundraising and implementing the EMI UK vision document. Towards the end of the year, with the support of the board, he led the recruitment of a new Development and Engagement Coordinator, working on a part-time basis, to grow the reach of EMI UK. The postholder was found and began work in early 2025.

We are exceptionally thankful for the commitment and energy of the Board as we continue to support the work and people of EMI during this time of change for EMI UK, and look forward to the next chapter in the leadership of EMI UK.

Margaret Collin
Margaret Collin (Aug 21, 2025 19:51:37 GMT+1)

Margaret Collin (née Longman)

Engineering Ministries International UK

EMIUK Report of the Directors/Trustees for the year to 31 December 2024

The Directors/Trustees present their Report and Accounts for the year 2024.

General

EMI UK was incorporated on 12 February 2008. It is registered as a Company limited by Guarantee and also as a Charity. We operate under the Memorandum and Articles of Association dated 12th February 2008.

Charitable Objectives

EMI UK's objects are:

- The promotion of Christianity mainly, but not exclusively, by means of providing professional design services to individuals, Christian organisations and other non-government organisations who are sharing the Gospel of Jesus Christ and serving the poor, regardless of race, religion, social status or gender.
- The relief of financial hardship among people living or working in developing countries by the provision of professional design services, enabling such persons to benefit from access to hospitals, schools, orphanages, bridges, water supplies, electricity and other facilities which they could not otherwise afford through lack of means.
- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of provision of professional design services (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.

Organisational Structure and Decision-making Process

EMI UK is an independent charity affiliated with EMI Global which is based in Colorado Springs, USA and has similar objects as EMI UK. EMI UK works closely with the other Engineering Ministries International offices.

Other Engineering Ministries International around the world are currently located in the USA, Canada, UK, Middle East, India, Uganda, Senegal, South Africa, Cambodia, Nicaragua and Mexico.

EMI UK itself is governed by a board of Directors/Trustees, which holds meetings a minimum of three times per year – sometimes by telephone / video conferencing – to discuss relevant matters.

In addition to our elected trustees and directors, DW now attends the meetings in an advisory capacity. He is the Africa and Europe regional director of the EMI Global Office, to which EMI UK is affiliated, and uses his knowledge and experience for the benefit of EMI UK, providing us with a vital link to EMI Global.

New trustees are recruited by the current Board of Trustees. They are either known to one of the trustees or have been recommended to one of the Board. If the Board then agree they are approached and if willing to join the Board, they complete an application form which is reviewed by all the trustees and then there is a vote as to whether they join the board or not.

At present, all members of EMI UK are also directors and trustees. Consideration is being given to create a membership in accordance with the articles of association which will include directors and non-directors.

Objectives and Activities

In planning the activities, the trustees have had regard to the guidance issued by the Charity Commission on "Public Benefit".

EMIUK Report of the Directors/Trustees for the year to 31 December 2024

EMI UK's Mission Statement is to provide a Christian ministry that designs facilities that serve those in developing countries. These facilities – including, clean water, medical, education, and more – directly impact communities by meeting physical needs and communicating God's love in a practical way.

In order to achieve this, EMI looks for organisations in the developing world that are seeking architectural and/or engineering services for building projects which will benefit their communities. It partners with overseas missions and indigenous ministries which have a vision to meet local needs and present the Gospel of Jesus Christ.

EMI UK also looks for architects and engineers who are willing to donate their time on each project that EMI takes on. EMI UK also seeks to mobilise architects, engineers, surveyors and construction managers to serve in offices around the world.

Achievements and Performance

During 2024, EMI UK engaged in the following activities;

- Continued to support UK volunteers and their families serving overseas in Uganda, Nicaragua and serving the Global office, based in the UK.
- Continued work to revisit and review policies and procedures in support of the EMI UK operating model.
- Continued to contribute to the global Creation Care Forum and working group.
- Continued work to develop fundraising strategies to support the work of EMI UK and EMI.
- EMI UK was able to transfer a significant sum into the overseas office's distribution fund to support the ongoing overseas work of EMI Global.
- Continued successful remote and in person meetings building the EMI UK network and sharing the work of offices globally.
- Attended conventions such as the David's Tent and the Big Church Festival as we look to connect with UK design professionals.
- Recruited a part-time, paid Development and Engagement coordinator to support outreach to professionals, students and churches in the UK.

Responsibilities of Directors Under Company Law

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company, as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

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

EMIUK Report of the Directors/Trustees for the year to 31 December 2024

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Review

EMI UK had a total income of £283,127 in the year, up from £278,475 in 2023.

There was a surplus on the General Fund this year of £1,000 (2023: a surplus of £3,000). The Trustees had originally intended to report another deficit of £1,500 on the General Fund this year to match the reduction in the charity's future obligations for rent. Instead, the board agreed to increase reserves by £1,000 making a total of reserves of £26,000. These reserves will be used as follows

- £12,000 Standard Reserves
- £ 1,500 Final years rent
- £ 9,000 Three Years of £3,000 for Development Worker's salary
- £ 3,500 Towards budgeted deficit.

The trustees decided to pay grants totalling £5,196 (2023: £3,132) from unrestricted funds to support other EMI offices after concluding that the charity did not need reserves of more than £26,000. EMI UK's Restricted Funds for its Mission Volunteers had a deficit of £26,150 in the year, compared with a surplus of £12,767 in 2023. Overall, the charity has reported a deficit of £25,150 and the charity's cumulative reserves have decreased by that amount to £132,313, being £26,000 in its General Fund and £106,313 in its Restricted Funds. The charity's net assets of £132,313 are largely represented by cash.

The financial results for the period, including the accounting policies, are set out in the accompanying financial statements. The Directors/Trustees are satisfied that there are sufficient reserves at the Balance Sheet date together with anticipated ongoing income to enable EMI UK to continue during 2025 and for the foreseeable future. The financial viability of EMI UK will continue to be assessed by the trustees at regular intervals.

Reserves Policy

Trustees of charities are under a general legal duty not to hoard funds but to use them for the purposes of the charity; this is part of the basis under which charities receive preferential tax treatment, notably that they are not subject to Corporation Tax and that they can recover tax on certain donations under Gift Aid arrangements.

Charities are now required to have a Reserves Policy for their funds. The policy of the Trustees is to hold funds at least equal to 3 months of general funds expenditure, although in normal circumstances they would not anticipate this exceeding 6 months expenditure for any significant length of time. However, in 2015 EMI closed its project office due to lack of personnel to serve in the UK but we are keeping the option to reopen an office under review. EMI UK seeks to hold a reserve of up to £12,000, or 6 months budgeted expenditure (whichever is greater) to allow for this possibility with the addition of £1,500 for the next year's rent, £9,000 for the next 3 years contribution to the development worker and £3,500 for 2025 to cover part of the deficit budget. General Funds at the year-end were £26,000 and so in accordance with this policy.

EMIUK Report of the Directors/Trustees for the year to 31 December 2024

Overseas projects are funded from specific regional restricted funds. Funding levels for these projects are managed well in advance, and where insufficient funding is anticipated and efforts to increase funding are unsuccessful, projects may be reduced or stopped at short notice without excessive cost to the charity.

Future Plans

We plan to continue to build on the vision of EMI UK and develop strategies and policies to support this vision as we move into 2025, particularly in the areas of sustainability and environment as we seek to do our work in a way that is not only responsible in its impacts on the planet but proactively protective and restorative of its future – through how we operate and how the work of EMI contributes to a more resilient, low carbon world. We hope that, with a new staff position, we will be able to increase our impact both in the UK and abroad.

Fundraising continues to remain central to conversations around the work of EMI globally, and we hope to engage with this discussion further, as we look to contribute towards the development and implementation of a hybrid funding model across the EMI offices.

We aim to facilitate the work of the EMI offices by offering project support, connecting UK volunteers with appropriate projects and supporting UK interns as they contribute to the work of the EMI offices overseas.

There is no doubt the projects and teams that are being developed around the global network of EMI offices is making great impact on reducing poverty, building professionals and sharing the love of Christ – EMI UK will continue to raise awareness of that work and invite others into participating in it, through relationships and events both online and in person.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Margaret Collin

Margaret Collin (Aug 21, 2025 19:51:37 GMT+1)

Margaret Collin (née Longman)

Date: Aug 21, 2025

Director

Engineering Ministries International UK

Company Registration Number 6501639

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENGINEERING MINISTRIES INTERNATIONAL UK
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 8 to 15, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.


Nick Spear (Aug 27, 2025 10:12:31 GMT+1)

Nick Spear ACCA
Member of the Association of Chartered Certified Accountants.
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 27, 2025

ENGINEERING MINISTRIES INTERNATIONAL UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2024

Notes	2024			2023		
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Income and endowments from:						
2	27,586	251,216	278,802	23,765	251,064	274,829
3	4,325	-	4,325	3,646	-	3,646
	31,911	251,216	283,127	27,411	251,064	278,475
Expenditure on:						
4	30,911	277,366	308,277	24,411	238,297	262,708
	30,911	277,366	308,277	24,411	238,297	262,708
	Net income/(expenditure)	1,000	(26,150)	(25,150)	3,000	12,767
	Transfers between funds	-	-	-	-	-
	Net movement funds	1,000	(26,150)	(25,150)	3,000	12,767
Reconciliation of funds:						
	Total funds brought forward	25,000	132,463	157,463	22,000	119,696
10	Total funds carried forward	26,000	106,313	132,313	25,000	132,463

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

BALANCE SHEET

AT 31 DECEMBER 2024

	Notes	31 Dec 2024 £	31 Dec 2023 £
CURRENT ASSETS			
Debtors	7	6,951	19,565
Bank and cash	8	156,183	141,787
		<u>163,134</u>	<u>161,352</u>
CREDITORS: Amounts falling due within one year			
	9	(30,821)	(3,889)
NET CURRENT ASSETS AND TOTAL NET ASSETS		<u>132,313</u>	<u>157,463</u>
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	26,000	25,000
Restricted funds			
Mission volunteers fund	10	106,313	132,463
Total funds		<u>132,313</u>	<u>157,463</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Anthony Sykes
Anthony Sykes (Aug 22, 2025 09:39:22 GMT+1)

Tony Sykes

Aug 22, 2025

Date

Company number: 6501639

Charity number: 1125371

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2024

	Notes	31 Dec 2024 £	31 Dec 2023 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	12	14,396	(3,799)
<i>Increase/(decrease) in cash in the year</i>		<u>14,396</u>	<u>(3,799)</u>
<i>Cash and cash equivalents at the start of the year</i>	8	141,787	145,586
<i>Cash and cash equivalents at the end of the year</i>	8	<u><u>156,183</u></u>	<u><u>141,787</u></u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received; gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly charity governance. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2024

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and, sometimes, to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

2 Voluntary income

	2024			2023
	General Funds	Restricted Funds	Total Funds	Total Funds
Restricted donations	-	228,813	228,813	228,610
Other donations	25,785	-	25,785	22,214
Gift Aid receivable	1,801	22,403	24,204	24,005
Total	27,586	251,216	278,802	274,829

3 Investment income

Bank interest	4,325	-	4,325	3,646
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4 Charitable activities

Grants made (Note 6)	5,196	262,366	267,562	226,079
Administrative costs				
Staff costs (Note 5)	6,963	15,000	21,963	19,250
EMI Global Contribution	2,400	-	2,400	1,680
Promotional and Publicity Costs	2,777	-	2,777	2,315
Conferences and Training Costs	4,133	-	4,133	2,272
Other costs	9,442	-	9,442	11,112
Total resources expended	30,911	277,366	308,277	262,708

Included in the other costs is a fee of £1,920 (2023: £1,800) payable to Stewardship for undertaking the independent examination. Also included in other costs is a fee of £210 (2023: £200) payable to stewardship for consultancy advice. No other payments were made to Stewardship for any other service provided.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2024

5 Trustee and staff costs

	2024			2023
	General Funds	Restricted Funds	Total Funds	Total Funds
Staff costs include:				
Remuneration for work done for the UK office	6,963	15,000	21,963	19,250
	<u>6,963</u>	<u>15,000</u>	<u>21,963</u>	<u>19,250</u>
	2024	2023		
Average number of employees during the year (full-time equivalents)	<u>1.0</u>	<u>1.0</u>		

No employee received emoluments in excess of £60,000 during the period nor in the previous period.

No trustees received employment benefits but other members of key management (see page 1 'Charity Information') received employment benefits totalling £12,000 (2023: £12,650). In addition this person's wife received employment benefits totalling £7,200 (2023: £6,600) for bookkeeping. During 2021 the charity made an interest free, unsecured loan, of £7,500 to Paul Brooks (who is a member of key management) to help him construct an office that is being used by the charity. Paul is charging the charity rent of £125 per month for the use of this office and this rent is being applied to the loan to reduce the amount owed. During the year Paul charged the charity rent of £1,500 (2023: £1,500) and at the year end the balance on the loan was £1,500 (2023: £3,000).

Donations received from trustees in 2024 amounted to £2,538 (2023: £3,480).

No expenses (2023: £nil) were paid to, or for, the trustees. Except as disclosed in this note, there have been no other transactions with related parties during the year.

6 Grants payable

	2024	2023
<i>To individuals</i>		
Grants made in connection with East African Projects	92,232	76,720
Grants made in connection with West African Projects	11,752	-
Grants made in connection with North African Projects	-	1,159
Grants made in connection with South African Projects	1,164	2,442
Grants made in connection with Central African Projects	-	20
Grants made in connection with Asia Projects	2,480	3,630
Grants made in connection with Latin American Projects	80,254	63,306
Grants made in connection with UK Projects	48	73
Grants made in connection with other EMI offices	74,436	75,597
	<u>262,366</u>	<u>222,947</u>
<i>To institutions</i>		
Grants made to other EMI charities	5,196	3,132
	<u>267,562</u>	<u>226,079</u>

7 Debtors

Accrued income - Gift Aid receivable	5,447	8,632
Accrued income	-	1,268
Sundry debtors	1,504	9,665
	<u>6,951</u>	<u>19,565</u>

8 Bank and cash balances

Operating accounts	38,028	37,442
Deposit accounts	118,155	104,345
	<u>156,183</u>	<u>141,787</u>

9 Current liabilities

Sundry creditors	28,720	1,932
Accrued charges	2,101	1,957
	<u>30,821</u>	<u>3,889</u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2024

10 Funds

	1 Jan 2024	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2024
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	41,687	83,114	(92,232)	-	32,569
Mission Volunteers West Africa restricted fund	-	14,177	(11,752)	-	2,425
Mission Volunteers Southern Africa restricted fund	5,252	1,164	(1,164)	-	5,252
Mission Volunteers Asia restricted fund	5,858	1,550	(2,480)	-	4,928
Mission Volunteers Latin America restricted fund	32,956	62,024	(80,254)	-	14,726
Mission Volunteers Other EMI Offices	43,075	72,696	(74,436)	-	41,335
Mission Workers UK restricted fund	3,635	16,491	(15,048)	-	5,078
	132,463	251,216	(277,366)	-	106,313
<i>General Fund - unrestricted</i>	25,000	31,911	(30,911)	-	26,000
	157,463	283,127	(308,277)	-	132,313

	1 Jan 2023	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2023
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	36,632	81,775	(76,720)	-	41,687
Mission Volunteers West Africa restricted fund	50,674	-	-	(50,674)	-
Mission Volunteers North Africa restricted fund	589	570	(1,159)	-	-
Mission Volunteers South Africa restricted fund	5,308	2,386	(2,442)	-	5,252
Mission Volunteers Central Africa Restricted fund	-	20	(20)	-	-
Mission Volunteers Asia restricted fund	11,584	2,150	(3,630)	(4,246)	5,858
Mission Volunteers Latin America restricted fund	11,481	84,781	(63,306)	-	32,956
Mission Volunteers Other EMI Offices	206	63,546	(75,597)	54,920	43,075
Mission Workers UK restricted fund	3,222	15,836	(15,423)	-	3,635
	119,696	251,064	(238,297)	-	132,463
<i>General Fund - unrestricted</i>	22,000	27,411	(24,411)	-	25,000
	141,696	278,475	(262,708)	-	157,463

Restricted funds are applied to volunteers, workers and projects in the geographical regions indicated. Sometimes transfers are made between restricted funds when a mission volunteer's role or location changes. Where necessary, transfers can be made from the general fund into any restricted fund although this has not proved necessary during the year.

11 Analysis of net assets by fund

	General fund	Restricted fund	2024 Total	General fund	Restricted fund	2023 Total
Bank and cash	54,983	101,200	156,183	4,818	136,969	141,787
Debtors	1,838	5,113	6,951	11,304	8,261	19,565
Creditors	(30,821)	-	(30,821)	(3,889)	-	(3,889)
	26,000	106,313	132,313	12,233	145,230	157,463

12 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
Net income / (expenditure) for the reporting period	(25,150)	15,767
Decrease/(increase) in debtors	12,614	(9,018)
Increase/(decrease) in creditors	26,932	(10,548)
Net cash provided by/(used in) operating activities	14,396	(3,799)

ENGINEERING MINISTRIES INTERNATIONAL UK
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2024

13 Partner charities

The Company has no formal relationship with any other charities but co-operates with other Engineering Ministries International charities, namely those in USA, Canada, Middle East, Nicaragua, India, Senegal, Uganda, South Africa, Cambodia and Mexico.





EMI UK_2024 Accounts_NS TO SIGN

Final Audit Report

2025-08-27

Created:	2025-08-27
By:	Accounts Examination Team (lizzie.williams@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAN1Y5wC5wZ46boAOw9fxw8h2VD6iTYbwy

"EMI UK_2024 Accounts_NS TO SIGN" History

-  Document created by Accounts Examination Team (lizzie.williams@stewardship.org.uk)
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ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales - Charity number 1125371

Accounts

ENGINEERING MINISTRIES INTERNATIONAL UK

Report and Accounts
YEAR ENDED 31 DECEMBER 2023

www.emiuk.org

Charity Registration No 1125371
Company limited by Guarantee - Company No 6501639

ENGINEERING MINISTRIES INTERNATIONAL UK

COMPANY INFORMATION

YEAR ENDED 31 DECEMBER 2023

Directors/Trustees	(All have served as Directors and Trustees from 1 January 2023 to the date of signing the accounts unless otherwise shown) Sarah Macleod Robert Johnson Andrew Mather Anthony Sykes Margaret Longman William Macleod Onesmus Mwabonje Timothy Aston (Appointed 12.03.2024)
Company Secretary	Paul Brooks
Key Staff	Paul Brooks
Governing Document	Memorandum and Articles of Association 12 February 2008
Company Registration No.	6501639
Charity Registration No.	1125371
Principal address and registered office	38 Quantock Drive Ashford Kent TN24 8RJ
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC RedwoodBank

Contents	<u>Pages</u>
Company Information	1
Message from the Co-Chairs	2
Report of the Directors/Trustees	3 - 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Statement of cash flows	10
Notes to the Accounts	11 - 15

Engineering Ministries International UK

A Message from the Co-Chairs of the Board, Rob Johnson and Margaret Collin (née Longman)

Throughout this reporting period, EMI UK has continued to focus on supporting the work of our volunteers and their families based overseas. EMI has continued to make huge impacts on communities they serve around the world, enabled by offices such as our own which facilitate those from the UK to be based in those communities.

Families based at EMI offices in Uganda and Nicaragua have continued to be supported. A business management consultant based in the UK continues to work with EMI offices globally. An engineer in Northern Ireland, previously in Senegal, continues in his role as Africa Regional Director, including the UK office in his remit.

One EMI UK board member spent six months in Uganda, supporting the Uganda office by leading a project to design a vocational school for a community development organisation. One intern was mobilised to the Uganda office and more are in the pipeline for next year. Our impact has been considerable for such a small team on modest resources, and the sense of these efforts being multiplied is tangible.

Financially EMIUK ended 2023 in a healthy position – good stewardship meant the target budget was met, and the additional funds raised meant we were able to give away around 13% of the year's unrestricted income to the EMI Global Fund which supports initiatives and EMI offices around the world, a gratifying and generous action given the modest funds we operate from.

At the beginning of 2023 we appointed Stephen Douglas as Director to lead the work of EMI UK. He attended the Global Director's conference and was actively involved in fundraising and developing a strategy to take EMI UK forwards for the next 5-10 years. This has resulted in our having enough funds to recruit a part-time outreach worker at the beginning of 2024 and we hope to appoint a full-time, paid development worker post within the next year.

We are exceptionally thankful for the commitment and energy of the Board as we continue to support the work and people of EMI during this time of change for EMI UK, and look forward to the next chapter in the leadership of EMIUK.

Robert Johnson Margaret Collin (née Longman)

Robert Johnson & Margaret Collin (née Longman)

EMIUK Report of the Directors/Trustees for the year to 31 December 2023

The Directors/Trustees present their Report and Accounts for the year 2023.

General

EMI UK was incorporated on 12 February 2008. It is registered as a Company limited by Guarantee and also as a Charity. We operate under the Memorandum and Articles of Association dated 12th February 2008.

Charitable Objectives

EMI UK's objects are:

- The promotion of Christianity mainly, but not exclusively, by means of providing professional design services to individuals, Christian organisations and other non-government organisations who are sharing the Gospel of Jesus Christ and serving the poor, regardless of race, religion, social status or gender.
- The relief of financial hardship among people living or working in developing countries by the provision of professional design services, enabling such persons to benefit from access to hospitals, schools, orphanages, bridges, water supplies, electricity and other facilities which they could not otherwise afford through lack of means.
- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of provision of professional design services (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.

Organisational Structure and Decision-making Process

EMI UK is an independent charity affiliated with EMI Global which is based in Colorado Springs, USA and has similar objects as EMI UK. EMI UK works closely with the other Engineering Ministries International offices.

Other Engineering Ministries International around the world are currently located in the USA, Canada, UK, Middle East, India, Uganda, Senegal, South Africa, Cambodia, Nicaragua and Mexico.

EMI UK itself is governed by a board of Directors/Trustees, which holds meetings a minimum of three times per year – sometimes by telephone / video conferencing – to discuss relevant matters.

In addition to our elected trustees and directors, BC continues to attend meetings in an advisory capacity. He is the COO of the EMI Global Office, to which EMI UK is affiliated, and uses his knowledge and experience for the benefit of EMI UK, providing us with a vital link to EMI Global.

New trustees are recruited by the current Board of Trustees. They are either known to one of the trustees or have been recommended to one of the Board. If the Board then agree they are approached and if willing to join the Board, they complete an application form which is reviewed by all the trustees and then there is a vote as to whether they join the board or not.

At present, all members of EMI UK are also directors and trustees. Consideration is being given to create a membership in accordance with the articles of association which will include directors and non-directors.

EMIUK Report of the Directors/Trustees for the year to 31 December 2023

Objectives and Activities

In planning the activities, the trustees have had regard to the guidance issued by the Charity Commission on “Public Benefit”.

EMI UK’s Mission Statement is to provide a Christian ministry that designs facilities that serve those in developing countries. These facilities – including, clean water, medical, education, and more – directly impact communities by meeting physical needs and communicating God's love in a practical way.

In order to achieve this, EMI looks for organisations in the developing world that are seeking architectural and/or engineering services for building projects which will benefit their communities. It partners with overseas missions and indigenous ministries which have a vision to meet local needs and present the Gospel of Jesus Christ.

EMI UK also looks for architects and engineers who are willing to donate their time on each project that EMI takes on. EMI UK also seeks to mobilise architects, engineers, surveyors and construction managers to serve in offices around the world.

Achievements and Performance

During 2023, EMI UK engaged in the following activities;

- Continued to support UK volunteers and their families serving overseas in Uganda, Nicaragua and serving the Global office, based in the UK.
- Continued work to revisit and review policies and procedures in support of the EMI UK operating model.
- Continued work to update UK Safeguarding Policy and develop the EMI Overseas Safeguarding Policy in association with Safe CIC and Thirtyoneeight.
- Spearheaded a global Creation Care Forum, leading to a working group and future sustainability projects.
- Continued work to develop fundraising strategies to support the work of EMI UK and EMI Global – including producing a UK vision document.
- EMI UK was able to transfer a significant sum into the overseas office’s distribution fund to support the ongoing overseas work of EMI Global.
- Continued successful remote and in person meetings building the EMI UK network and sharing the work of offices globally.
- Attended conventions such as the New Horizon as we look to connect with UK design professionals.
- Recruited a part-time volunteer coordinator and part-time member care coordinator.

Responsibilities of Directors Under Company Law

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company, as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

EMIUK Report of the Directors/Trustees for the year to 31 December 2023

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Review

EMI UK had a total income of £278,475 in the year, down from £290,196 in 2022.

There was a surplus on the General Fund this year of £3,000 (2022: a surplus of £4,000). The Trustees had originally intended to report another deficit of £1,500 on the General Fund this year to match the reduction in the charity's future obligations for rent. Instead the board agreed to increase reserves by £3,000 with a plan to cover additional costs of up to £10,000 for further promotional work and the expansion of the support base in 2024. The new target for reserves is £25,000 (see below) and the trustees decided to pay grants totalling £3,132 (2022: £5,194) from unrestricted funds to support other EMI offices after concluding that the charity did not need reserves of more than £25,000. EMI UK's Restricted Funds for its Mission Volunteers had a surplus of £12,767 in the year, compared with a deficit of £2,827 in 2022. Overall the charity has reported a surplus of £15,767 and the charity's cumulative reserves have increased by that amount to £157,463, being £25,000 in its General Fund and £132,463 in its Restricted Funds. The charity's net assets of £157,463 are largely represented by cash.

The financial results for the period, including the accounting policies, are set out in the accompanying financial statements. The Directors/Trustees are satisfied that there are sufficient reserves at the Balance Sheet date together with anticipated ongoing income to enable EMI UK to continue during 2024 and for the foreseeable future. The financial viability of EMI UK will continue to be assessed by the trustees at regular intervals.

Reserves Policy

Trustees of charities are under a general legal duty not to hoard funds but to use them for the purposes of the charity; this is part of the basis under which charities receive preferential tax treatment, notably that they are not subject to Corporation Tax and that they can recover tax on certain donations under Gift Aid arrangements.

Charities are now required to have a Reserves Policy for their funds. The policy of the Trustees is to hold funds at least equal to 3 months of general funds expenditure, although in normal circumstances they would not anticipate this exceeding 6 months expenditure for any significant length of time. However, in 2015 EMI closed its project office due to lack of personnel to serve in the UK but we are keeping the option to reopen an office under review. EMI UK seeks to hold a reserve of up to £12,000, or 6 months budgeted expenditure (whichever is greater) to allow for this possibility with the addition of £3,000 for the next two years rent and £10,000 for 2024 needs as mentioned above. General Funds at the year-end were £25,000 and so in accordance with this policy.

EMIUK Report of the Directors/Trustees for the year to 31 December 2023

Overseas projects are funded from specific regional restricted funds. Funding levels for these projects are managed well in advance, and where insufficient funding is anticipated and efforts to increase funding are unsuccessful, projects may be reduced or stopped at short notice without excessive cost to the charity.

Future Plans

We plan to continue to define the vision of EMI UK and develop strategies and policies to support this vision as we move into 2024, particularly in the areas of sustainability and environment as we seek to do our work in a way that is not only responsible in its impacts on the planet but proactively protective and restorative of its future – through how we operate and how the work of EMI contributes to a more resilient, low carbon world.

Fundraising continues to remain central to conversations around the work of EMI globally, and we hope to engage with this discussion further, as we look to contribute towards the development and implementation of a hybrid funding model across the EMI offices.

We aim to facilitate the work of the EMI offices by offering project support, connecting UK volunteers with appropriate projects and supporting UK interns as they contribute to the work of the EMI offices overseas.

There is no doubt the projects and teams that are being developed around the global network of EMI offices is making great impact on reducing poverty, building professionals and sharing the love of Christ – EMIUK will continue to raise awareness of that work and invite others into participating in it, through relationships and events both online and in person.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Robert Johnson
Robert Johnson (Sep 5, 2024 20:04 GMT+1)

Robert Johnson

Margaret Collin
Margaret Collin (Sep 5, 2024 21:18 GMT+1)

Margaret Collin (née Longman)

Date: 2 September 2024

Directors

Engineering Ministries International UK

Company Registration Number 6501639

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENGINEERING MINISTRIES INTERNATIONAL UK
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 8 to 15, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.


Ajay Rajani (Sep 6 2024 10:14 GMT+1)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 6 September 2024

ENGINEERING MINISTRIES INTERNATIONAL UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2023

Notes	2023			2022		
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Income and endowments from:						
Donations and legacies	23,765	251,064	274,829	26,435	262,635	289,070
Investments	3,646	-	3,646	1,126	-	1,126
Total income and endowments	27,411	251,064	278,475	27,561	262,635	290,196
Expenditure on:						
Charitable activities	24,411	238,297	262,708	23,561	265,462	289,023
Total expenditure	24,411	238,297	262,708	23,561	265,462	289,023
Net income/(expenditure)	3,000	12,767	15,767	4,000	(2,827)	1,173
Transfers between funds	-	-	-	-	-	-
Net movement funds	3,000	12,767	15,767	4,000	(2,827)	1,173
Reconciliation of funds:						
Total funds brought forward	22,000	119,696	141,696	18,000	122,523	140,523
Total funds carried forward	25,000	132,463	157,463	22,000	119,696	141,696

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

BALANCE SHEET

AT 31 DECEMBER 2023

	Notes	31 Dec 2023	31 Dec 2022
		£	£
CURRENT ASSETS			
Debtors	7	19,565	10,547
Bank and cash	8	141,787	145,586
		161,352	156,133
CREDITORS: Amounts falling due within one year			
	9	(3,889)	(14,437)
NET CURRENT ASSETS AND TOTAL NET ASSETS		157,463	141,696
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	25,000	22,000
Restricted funds			
Mission volunteers fund	10	132,463	119,696
Total funds		157,463	141,696

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements. so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Andrew Mather
Andrew Mather (Sep 6, 2024 10:07 GMT+1)

Andrew Mather

2 September 2024

Date

Company number: 6501639

Charity number: 1125371

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2023

	Notes	31 Dec 2023	31 Dec 2022
		£	£
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	12	(3,799)	12,664
<i>Increase/(decrease) in cash in the year</i>		(3,799)	12,664
<i>Cash and cash equivalents at the start of the year</i>	8	145,586	132,922
<i>Cash and cash equivalents at the end of the year</i>	8	141,787	145,586

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received; gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly charity governance. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and, sometimes, to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

2 Voluntary income

	2023			2022
	General Funds	Restricted Funds	Total Funds	Total Funds
Restricted donations	-	228,610	228,610	241,675
Other donations	22,214	-	22,214	23,687
Gift Aid receivable	1,551	22,454	24,005	23,708
Total	23,765	251,064	274,829	289,070

3 Investment income

Bank interest	3,646	-	3,646	1,126
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4 Charitable activities

Grants made (Note 6)	3,132	222,947	226,079	254,456
Administrative costs				
Staff costs (Note 5)	3,900	15,350	19,250	19,800
EMI Global Contribution	1,680	-	1,680	1,680
Promotional and Publicity Costs	2,315	-	2,315	1,371
Conferences and Training Costs	2,272	-	2,272	1,601
Other costs	11,112	-	11,112	10,115
Total resources expended	24,411	238,297	262,708	289,023

Included in the other costs is a fee of £1,920 (2022: £1,800) payable to Stewardship for undertaking the independent examination. Also included in other costs is a fee of £200 payable to Stewardship for consultancy advice. No other payments were made to Stewardship for any other service provided.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

5 Trustee and staff costs

	2023			2022
	General Funds	Restricted Funds	Total Funds	Total Funds
Staff costs include:				
Remuneration for work done for the UK office	3,900	15,350	19,250	19,800
Subscriptions	-	-	-	-
	<u>3,900</u>	<u>15,350</u>	<u>19,250</u>	<u>19,800</u>
	2023	2022		
Average number of employees during the year (full-time equivalents)	<u>1.0</u>	<u>1.0</u>		

No employee received emoluments in excess of £60,000 during the period nor in the previous period.

No trustees received employment benefits but other members of key management (see page 1 'Charity Information') received employment benefits totalling £12,650 (2022: £19,800). In addition this person's wife received employment benefits totalling £6,600 (2022: £nil) for bookkeeping. During 2021 the charity made an interest free, unsecured loan, of £7,500 to Paul Brooks (who is a member of key management) to help him construct an office that is being used by the charity. Paul is charging the charity rent of £125 per month for the use of this office and this rent is being applied to the loan to reduce the amount owed. During the year Paul charged the charity rent of £1,500 (2022: £1,500) and at the year end the balance on the loan was £3,000 (2022 £4 500). Donations received from trustees in 2023 amounted to £3,480 (2022: £3,325).

No expenses (2022: £nil) were paid to, or for, the trustees. Except as disclosed in this note, there have been no other transactions with related parties during the year.

6 Grants payable

	2023	2022
<i>To individuals</i>		
Grants made in connection with East African Projects	76,720	75,883
Grants made in connection with West African Projects	-	50,748
Grants made in connection with North African Projects	1,159	6,486
Grants made in connection with South African Projects	2,442	620
Grants made in connection with Central African Projects	20	-
Grants made in connection with Asia Projects	3,630	28,739
Grants made in connection with Latin American Projects	63,306	78,879
Grants made in connection with UK Projects	73	78
Grants made in connection with other EMI offices	75,597	7,829
	<u>222,947</u>	<u>249,262</u>
<i>To institutions</i>		
Grants made to other EMI charities	3,132	5,194
	<u>226,079</u>	<u>254,456</u>

7 Debtors

Accrued income - Gift Aid receivable	8,632	6,047
Accrued income	1,268	-
Sundry debtors	9,665	4,500
	<u>19,565</u>	<u>10,547</u>

8 Bank and cash balances

Operating accounts	37,442	24,570
Deposit accounts	104,345	121,016
	<u>141,787</u>	<u>145,586</u>

9 Current liabilities

Sundry creditors	1,932	12,629
Accrued charges	1,957	1,808
	<u>3,889</u>	<u>14,437</u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

10 Funds

	1 Jan 2023	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2023
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	36,632	81,775	(76,720)	-	41,687
Mission Volunteers West Africa restricted fund	50,674	-	-	(50,674)	-
Mission Volunteers North Africa restricted fund	589	570	(1,159)	-	-
Mission Volunteers South Africa restricted fund	5,308	2,386	(2,442)	-	5,252
Mission Volunteers Central Africa Restricted fund	-	20	(20)	-	-
Mission Volunteers Asia restricted fund	11,584	2,150	(3,630)	(4,246)	5,858
Mission Volunteers Latin America restricted fund	11,481	84,781	(63,306)	-	32,956
Mission Volunteers Other EMI Offices	206	63,546	(75,597)	54,920	43,075
Mission Workers UK restricted fund	3,222	15,836	(15,423)	-	3,635
	119,696	251,064	(238,297)	-	132,463
<i>General Fund - unrestricted</i>	22,000	27,411	(24,411)	-	25,000
	141,696	278,475	(262,708)	-	157,463

	1 Jan 2022	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2022
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	42,328	70,187	(75,883)	-	36,632
Mission Volunteers West Africa restricted fund	25,312	76,110	(50,748)	-	50,674
Mission Volunteers North Africa restricted fund	-	7,075	(6,486)	-	589
Mission Volunteers South Africa restricted fund	-	5,928	(620)	-	5,308
Mission Volunteers Asia restricted fund	18,869	18,109	(28,739)	3,345	11,584
Mission Volunteers Latin America restricted fund	25,256	65,104	(78,879)	-	11,481
Mission Volunteers Other EMI Offices	7,984	3,396	(7,829)	(3,345)	206
Mission Workers UK restricted fund	2,774	16,726	(16,278)	-	3,222
	122,523	262,635	(265,462)	-	119,696
<i>General Fund - unrestricted</i>	18,000	27,561	(23,561)	-	22,000
	140,523	290,196	(289,023)	-	141,696

Restricted funds are applied to volunteers, workers and projects in the geographical regions indicated. Sometimes transfers are made between restricted funds when a mission volunteer's role or location changes. Where necessary, transfers can be made from the general fund into any restricted fund although this has not proved necessary during the year.

11 Analysis of net assets by fund

	General fund	Restricted fund	2023 Total	General fund	Restricted fund	2022 Total
Bank and cash	17,585	124,202	141,787	31,353	114,233	145,586
Debtors	11,304	8,261	19,565	5,084	5,463	10,547
Creditors	(3,889)	-	(3,889)	(14,437)	-	(14,437)
	25,000	132,463	157,463	22,000	119,696	141,696

12 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
Net income / (expenditure) for the reporting period	15,767	1,173
Decrease/(increase) in debtors	(9,018)	5,895
Increase/(decrease) in creditors	(10,548)	5,596
Net cash provided by/(used in) operating activities	(3,799)	12,664

ENGINEERING MINISTRIES INTERNATIONAL UK
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

13 Partner charities

The Company has no formal relationship with any other charities but co-operates with other Engineering Ministries International charities, namely those in USA, Canada, Middle East, Nicaragua, India, Senegal, Uganda, South Africa, Cambodia and Mexico.

ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales - Charity number 1125371

Accounts

ENGINEERING MINISTRIES INTERNATIONAL UK

Report and Accounts
YEAR ENDED 31 DECEMBER 2022

www.emiuk.org

Charity Registration No 1125371
Company limited by Guarantee - Company No 6501639

ENGINEERING MINISTRIES INTERNATIONAL UK

COMPANY INFORMATION

YEAR ENDED 31 DECEMBER 2022

Directors/Trustees	(All have served as Directors and Trustees from 1 January 2022 to the date of signing the accounts unless otherwise shown) Sarah Macleod Robert Johnson Andrew Mather Anthony Sykes Margaret Longman William Macleod Onesmus Mwabonje
Company Secretary	Paul Brooks
Key Staff	Paul Brooks
Governing Document	Memorandum and Articles of Association 12 February 2008
Company Registration No.	6501639
Charity Registration No.	1125371
Principal address and registered office	38 Quantock Drive Ashford Kent TN24 8RJ
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC RedwoodBank

Contents	<u>Pages</u>
Company Information	1
Message from the Chairman	2
Report of the Directors/Trustees	3 - 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Statement of cash flows	10
Notes to the Accounts	11 - 15

Engineering Ministries International UK

A Message from the Co-Chairs of the Board, Rob Johnson and Margaret Longman

Throughout this reporting period, EMI UK has continued to focus on supporting the work of our volunteers and their families based overseas. EMI has continued to make huge impacts on communities they serve around the world, enabled by offices such as our own which facilitate those from the UK to be based in those communities.

Families based at EMI offices in Uganda and Nicaragua have continued to be supported. A business management consultant relocated from Cambodia back to the UK and continues to work with EMI offices globally. Another family has relocated back from Senegal, with the member of staff becoming the Africa Regional Director, including the UK office in his remit. Those who relocated back to the UK have been well supported by EMI UK member care and are settling back well.

One EMI UK board member spent a month supporting the EMI Uganda office, including working on a SEN school for disabled children and a community health clinic in Uganda, and facilities for a charity supporting churches through radio in remote parts of South Sudan. A structural engineer has been remotely supporting the MENA office and a BIM lead has supported the EMI Uganda BIM manager. A British architect spent a year working in the Cambodia office, improving office systems and protocols and two interns were mobilised to MENA and Uganda. Our impact has been considerable for such a small team on modest resources, and the sense of these efforts being multiplied is tangible.

Financially EMIUK ended 2022 in a healthy position – good stewardship meant the target budget was met, and the additional funds raised meant we were able to give away around 20% of the year's unrestricted income to the EMI Global Fund which supports initiatives and EMI offices around the world, a gratifying and generous action given the modest funds we operate from.

Following the departure of the previous director at the end of 2021, the Directors/Trustees continued to focus on the development of the vision of EMI UK and have taken up greater involvement and coordination of EMI UK activities, with each member leading in the oversight, development, discussion and growth of a specific area or activity of the organisation. At the beginning of 2023 we appointed Stephen Douglas as Director to lead the work of EMI UK. He has already become actively involved in fundraising and developing a strategy to take EMI UK forwards for the next 5-10 years.

We are exceptionally thankful for the commitment and energy of the Board as we continue to support the work and people of EMI during this time of change for EMI UK, and look forward to the next chapter in the leadership of EMIUK.

Robert Johnson Margaret Longman

Robert Johnson & Margaret Longman

DATE: 14th June 2023

EMIUK Report of the Directors/Trustees for the year to 31 December 2022

The Directors/Trustees present their Report and Accounts for the year 2022.

General

EMI UK was incorporated on 12 February 2008. It is registered as a Company limited by Guarantee and also as a Charity. We operate under the Memorandum and Articles of Association dated 12th February 2008.

Charitable Objectives

EMI UK's objects are:

- The promotion of Christianity mainly, but not exclusively, by means of providing professional design services to individuals, Christian organisations and other non-government organisations who are sharing the Gospel of Jesus Christ and serving the poor, regardless of race, religion, social status or gender.
- The relief of financial hardship among people living or working in developing countries by the provision of professional design services, enabling such persons to benefit from access to hospitals, schools, orphanages, bridges, water supplies, electricity and other facilities which they could not otherwise afford through lack of means.
- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of provision of professional design services (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.

Organisational Structure and Decision-making Process

EMI UK is an independent charity affiliated with EMI Global which is based in Colorado Springs, USA and has similar objects as EMI UK. EMI UK works closely with the other Engineering Ministries International offices.

Other Engineering Ministries International around the world are currently located in the USA, Canada, UK, Middle East, India, Uganda, Senegal, South Africa, Cambodia, Nicaragua and Mexico.

EMI UK itself is governed by a board of Directors/Trustees, which holds meetings a minimum of three times per year – sometimes by telephone / video conferencing – to discuss relevant matters.

In addition to our elected trustees and directors, BC continues to attend meetings in an advisory capacity. He is the COO of the EMI Global Office, to which EMI UK is affiliated, and uses his knowledge and experience for the benefit of EMI UK, providing us with a vital link to EMI Global.

New trustees are recruited by the current Board of Trustees. They are either known to one of the trustees or have been recommended to one of the Board. If the Board then agree they are approached and if willing to join the Board, they complete an application form which is reviewed by all the trustees and then there is a vote as to whether they join the board or not.

At present, all members of EMI UK are also directors and trustees. Consideration is being given to create a membership in accordance with the articles of association which will include directors and non-directors.

EMIUK Report of the Directors/Trustees for the year to 31 December 2022

Objectives and Activities

In planning the activities, the trustees have had regard to the guidance issued by the Charity Commission on “Public Benefit”.

EMI UK’s Mission Statement is to provide a Christian ministry that designs facilities that serve those in developing countries. These facilities – including, clean water, medical, education, and more – directly impact communities by meeting physical needs and communicating God's love in a practical way.

In order to achieve this, EMI looks for organisations in the developing world that are seeking architectural and/or engineering services for building projects which will benefit their communities. It partners with overseas missions and indigenous ministries which have a vision to meet local needs and present the Gospel of Jesus Christ.

EMI UK also looks for architects and engineers who are willing to donate their time on each project that EMI takes on. EMI UK also seeks to mobilise architects, engineers, surveyors and construction managers to serve in offices around the world.

Achievements and Performance

During 2022, EMI UK engaged in the following activities;

- Continued to support UK volunteers and their families serving overseas in Uganda, Nicaragua, Senegal, Cambodia, MENA and Canada.
- Continued work to revisit and review policies and procedures in support of the EMI UK operating model.
- Continued work to update UK Safeguarding Policy and develop the EMI Overseas Safeguarding Policy in association with Safe CIC and Thirtyoneeight.
- Commissioned the development of a Creation Care policy relating to the work of EMI UK.
- Continued work to develop fundraising strategies to support the work of EMI UK and EMI Global.
- EMI UK was able to transfer a significant sum into the overseas office’s distribution fund to support the ongoing overseas work of EMI Global.
- Continued successful video seminars introducing EMI field work from offices including Canada and Cambodia to the network in the UK.
- Attended conventions such as the Church Big Day Out as we look to connect with UK design professionals.

Responsibilities of Directors Under Company Law

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company, as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

EMIUK Report of the Directors/Trustees for the year to 31 December 2022

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Review

EMI UK had a total income of £290,196 in the year, up from £282,552 in 2021.

There was a surplus on the General Fund this year of £4,000 (2021: a deficit of £1,500). The Trustees had originally intended to report another deficit of £1,500 on the General Fund this year to match the reduction in the charity's future obligations for rent. Instead the board agreed to increase reserves by £4,000 with a plan to spend up to £5,500 for further promotional work in 2023 with the new director and a possible fundraising conference (hence the deficit budget for 2023). The new target for reserves is £22,000 (see below) and the trustees decided to pay grants totalling £5,194 (2021: £6,843) from unrestricted funds to support other EMI offices after concluding that the charity did not need reserves of more than £22,000. EMI UK's Restricted Funds for its Mission Volunteers had a deficit of £2,827 in the year, compared with a surplus of £13,385 in 2021. Overall the charity has reported a surplus of £1,173 and the charity's cumulative reserves have increased by that amount to £141,696, being £22,000 in its General Fund and £119,696 in its Restricted Funds. The charity's net assets of £141,696 are largely represented by cash.

The financial results for the period, including the accounting policies, are set out in the accompanying financial statements. The Directors/Trustees are satisfied that there are sufficient reserves at the Balance Sheet date together with anticipated ongoing income to enable EMI UK to continue during 2023 and for the foreseeable future. The financial viability of EMI UK will continue to be assessed by the trustees at regular intervals.

Reserves Policy

Trustees of charities are under a general legal duty not to hoard funds but to use them for the purposes of the charity; this is part of the basis under which charities receive preferential tax treatment, notably that they are not subject to Corporation Tax and that they can recover tax on certain donations under Gift Aid arrangements.

Charities are now required to have a Reserves Policy for their funds. The policy of the Trustees is to hold funds at least equal to 3 months of general funds expenditure, although in normal circumstances they would not anticipate this exceeding 6 months expenditure for any significant length of time.

EMIUK Report of the Directors/Trustees for the year to 31 December 2022

However, in 2015 EMI closed its project office due to lack of personnel to serve but the option to reopen an office is kept under review. EMI UK seeks to hold a reserve of up to £12,000, or 6 months budgeted expenditure (whichever is greater) to allow for this possibility with the addition of £4,500 for the next three years rent and £5,500 for 2023 needs as mentioned above. General Funds at the year-end were £22,000 and so in accordance with this policy.

Overseas projects are funded from specific regional restricted funds. Funding levels for these projects are managed well in advance, and where insufficient funding is anticipated and efforts to increase funding are unsuccessful, projects may be reduced or stopped at short notice without excessive cost to the charity.

Future Plans

We plan to continue to define the vision of EMI UK and develop strategies and policies to support this vision as we move into 2023, particularly in the areas of sustainability and environment as we seek to do our work in a way that is not only responsible in its impacts on the planet but proactively protective and restorative of its future – through how we operate and how the work of EMI contributes to a more resilient, low carbon world.

Fundraising continues to remain central to conversations around the work of EMI globally, and we hope to engage with this discussion further, as we look to contribute towards the development and implementation of a hybrid funding model across the EMI offices.

We aim to facilitate the work of the EMI offices by offering project support, connecting UK volunteers with appropriate projects and supporting UK interns as they contribute to the work of the EMI offices overseas.

There is no doubt the projects and teams that are being developed around the global network of EMI offices is making great impact on reducing poverty, building professionals and sharing the love of Christ – EMIUK will continue to raise awareness of that work and invite others into participating in it, through relationships and events both online and in person.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees on 14th June 2023 and signed on their behalf by:

Robert Johnson

Margaret Longman

Robert Johnson and Margaret Longman

Directors

Engineering Ministries International UK

Company Registration Number 6501639

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENGINEERING MINISTRIES INTERNATIONAL UK
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 8 to 15, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner’s statement

Since the Company’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 Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ajay Rajani

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb’s Passage
London
EC1Y 8AB

Date: 28 June 2023

ENGINEERING MINISTRIES INTERNATIONAL UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2022

	Notes	2022			2021		
		General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	26,435	262,635	289,070	19,269	263,063	282,332
Investments	3	1,126	-	1,126	220	-	220
Total income and endowments		27,561	262,635	290,196	19,489	263,063	282,552
Expenditure on:							
Charitable activities	4	23,561	265,462	289,023	20,989	249,678	270,667
Total expenditure		23,561	265,462	289,023	20,989	249,678	270,667
Net income/(expenditure)		4,000	(2,827)	1,173	(1,500)	13,385	11,885
Transfers between funds		-	-	-	-	-	-
Net movement funds		4,000	(2,827)	1,173	(1,500)	13,385	11,885
Reconciliation of funds:							
Total funds brought forward		18,000	122,523	140,523	19,500	109,138	128,638
Total funds carried forward	10	22,000	119,696	141,696	18,000	122,523	140,523

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

BALANCE SHEET

AT 31 DECEMBER 2022

	Notes	31 Dec 2022	31 Dec 2021
		£	£
CURRENT ASSETS			
Debtors	7	10,547	16,442
Bank and cash	8	145,586	132,922
		<u>156,133</u>	<u>149,364</u>
CREDITORS: Amounts falling due within one year			
	9	(14,437)	(8,841)
NET CURRENT ASSETS AND TOTAL NET ASSETS		<u>141,696</u>	<u>140,523</u>
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	22,000	18,000
Restricted funds			
Mission volunteers fund	10	119,696	122,523
Total funds		<u>141,696</u>	<u>140,523</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022. in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Andrew Mather

Andrew Mather

14th June 2023

Date

Company number: 6501639

Charity number: 1125371

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2022

	Notes	31 Dec 2022	31 Dec 2021
		£	£
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	12	12,664	11,130
<i>Increase/(decrease) in cash in the year</i>		12,664	11,130
<i>Cash and cash equivalents at the start of the year</i>	8	132,922	121,792
<i>Cash and cash equivalents at the end of the year</i>	8	145,586	132,922

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received; gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly charity governance. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2022

c) **Expenditure**

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and, sometimes, to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) **Taxation**

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) **Foreign currency translation**

These financial statements are presented in sterling, which is the charity's functional currency.

Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

2 Voluntary income

	2022			2021
	General Funds	Restricted Funds	Total Funds	Total Funds
Restricted donations	-	241,675	241,675	241,188
Other donations	23,687	-	23,687	17,460
Gift Aid receivable	2,748	20,960	23,708	23,684
Total	26,435	262,635	289,070	282,332

3 Investment income

Bank interest	1,126	-	1,126	220
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4 Charitable activities

Grants made (Note 6)	5,194	249,262	254,456	212,820
Administrative costs				
Staff costs (Note 5)	3,600	16,200	19,800	46,016
EMI Global Contribution	1,680	-	1,680	1,680
Promotional and Publicity Costs	1,371	-	1,371	450
Conferences and Training Costs	1,601	-	1,601	521
Other costs	10,115	-	10,115	9,180
Total resources expended	23,561	265,462	289,023	270,667

Included in the other costs is a fee of £1,680 payable to Stewardship for undertaking the independent examination. Also included in other costs is a fee of £90 payable to stewardship for consultancy advice. No other payments were made to Stewardship for any other service provided.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2022

5 Trustee and staff costs

	2022			2021
	General Funds	Restricted Funds	Total Funds	Total Funds
Staff costs include:				
Remuneration for work done for the UK office	3,600	16,200	19,800	21,815
Remuneration for work done for overseas offices	-	-	-	24,201
Subscriptions	-	-	-	-
	<u>3,600</u>	<u>16,200</u>	<u>19,800</u>	<u>46,016</u>
	2022	2021		
Average number of employees during the year (full-time equivalents)	<u>1.0</u>	<u>1.0</u>		

No employee received emoluments in excess of £60,000 during the period nor in the previous period.

No trustees received employment benefits but other members of key management (see page 1 'Charity Information') received employment benefits totalling £19,800 (2021: £21,815). During 2021 the charity made an interest free, unsecured loan, of £7,500 to Paul Brooks (who is a member of key management) to help him construct an office that is being used by the charity. Paul is charging the charity rent of £125 per month for the use of this office and this rent is being applied to the loan to reduce the amount owed. During the year Paul charged the charity rent of £1,500 (2021: £1,500) and at the year end the balance on the loan was £4,500 (2021: £6,000).

Donations received from trustees in 2022 amounted to £3,325 (2021: £3,850).

No expenses (2021: £nil) were paid to, or for, the trustees. Except as disclosed in this note, there have been no other transactions with related parties during the year.

6 Grants payable

To individuals

	2022	2021
Grants made in connection with East African Projects	75,883	59,093
Grants made in connection with West African Projects	50,748	71,586
Grants made in connection with North African Projects	6,486	462
Grants made in connection with South African Projects	620	600
Grants made in connection with Asia Projects	28,739	19,914
Grants made in connection with Middle East Projects	-	-
Grants made in connection with South American Projects	78,879	52,337
Grants made in connection with UK Projects	78	81
Grants made in connection with other EMI offices	7,829	1,904
	<u>249,262</u>	<u>205,977</u>

To institutions

Grants made to other EMI charities	5,194	6,843
	<u>254,456</u>	<u>212,820</u>

7 Debtors

Accrued income - Gift Aid receivable	6,047	5,850
Accrued income	-	18
Sundry debtors	4,500	10,574
	<u>10,547</u>	<u>16,442</u>

8 Bank and cash balances

Operating accounts	24,570	26,117
Deposit accounts	121,016	106,805
	<u>145,586</u>	<u>132,922</u>

9 Current liabilities

Sundry creditors	12,629	4,740
Accrued charges	1,808	4,101
	<u>14,437</u>	<u>8,841</u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2022

10 Funds

	1 Jan 2022	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2022
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	42,328	70,187	(75,883)	-	36,632
Mission Volunteers West Africa restricted fund	25,312	76,110	(50,748)	-	50,674
Mission Volunteers North Africa restricted fund	-	7,075	(6,486)	-	589
Mission Volunteers South Africa restricted fund	-	5,928	(620)	-	5,308
Mission Volunteers Asia restricted fund	18,869	18,109	(28,739)	3,345	11,584
Mission Volunteers South America restricted fund	25,256	65,104	(78,879)	-	11,481
Mission Volunteers Other EMI Offices	7,984	3,396	(7,829)	(3,345)	206
Mission Workers UK restricted fund	2,774	16,726	(16,278)	-	3,222
	<u>122,523</u>	<u>262,635</u>	<u>(265,462)</u>	-	<u>119,696</u>
<i>General Fund - unrestricted</i>	18,000	27,561	(23,561)	-	22,000
	<u>140,523</u>	<u>290,196</u>	<u>(289,023)</u>	-	<u>141,696</u>

	1 Jan 2021	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2021
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	38,569	62,852	(59,093)	-	42,328
Mission Volunteers West Africa restricted fund	39,644	57,254	(71,586)	-	25,312
Mission Volunteers North Africa restricted fund	222	240	(462)	-	-
Mission Volunteers South Africa restricted fund	-	600	(600)	-	-
Mission Volunteers Asia restricted fund	3,624	30,515	(19,914)	4,644	18,869
Mission Volunteers South America restricted fund	14,734	62,859	(52,337)	-	25,256
Mission Volunteers Other EMI Offices	6,860	31,873	(26,105)	(4,644)	7,984
Mission Workers UK restricted fund	5,485	16,870	(19,581)	-	2,774
	<u>109,138</u>	<u>263,063</u>	<u>(249,678)</u>	-	<u>122,523</u>
<i>General Fund - unrestricted</i>	19,500	19,489	(20,989)	-	18,000
	<u>128,638</u>	<u>282,552</u>	<u>(270,667)</u>	-	<u>140,523</u>

Restricted funds are applied to volunteers, workers and projects in the geographical regions indicated. Sometimes transfers are made between restricted funds when a mission volunteer's role or location changes. Where necessary, transfers can be made from the general fund into any restricted fund although this has not proved necessary during the year.

11 Analysis of net assets by fund

	General fund	Restricted fund	2022 Total	General fund	Restricted fund	2021 Total
Bank and cash	31,353	114,233	145,586	15,802	117,120	132,922
Debtors	5,084	5,463	10,547	11,039	5,403	16,442
Creditors	(14,437)	-	(14,437)	(8,841)	-	(8,841)
	<u>22,000</u>	<u>119,696</u>	<u>141,696</u>	<u>18,000</u>	<u>122,523</u>	<u>140,523</u>

12 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
Net income / (expenditure) for the reporting period	1,173	11,885
Decrease/(increase) in debtors	5,895	(3,200)
Increase/(decrease) in creditors	5,596	2,445
Net cash provided by/(used in) operating activities	<u>12,664</u>	<u>11,130</u>

ENGINEERING MINISTRIES INTERNATIONAL UK
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

13 Partner charities

The Company has no formal relationship with any other charities but co-operates with other Engineering Ministries International charities, namely those in USA, Canada, Egypt, Nicaragua, India, Senegal, Uganda, South Africa, Cambodia and Mexico.

ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales - Charity number 1125371

Accounts

ENGINEERING MINISTRIES INTERNATIONAL UK

Report and Accounts
YEAR ENDED 31 DECEMBER 2021

www.emiuk.org

Charity Registration No 1125371
Company limited by Guarantee - Company No 6501639

ENGINEERING MINISTRIES INTERNATIONAL UK

COMPANY INFORMATION

YEAR ENDED 31 DECEMBER 2021

Directors/Trustees	(All have served as Directors and Trustees from 1 January 2020 to the date of signing the accounts unless otherwise shown) Matthew David, CEng, MIMechE, MCIBSE (Resigned 31st December 2021) David Lambert (Resigned 31st December 2021) Sarah Macleod Robert Johnson Andrew Mather Anthony Sykes Margaret Longman (appointed 1 November 2021) William Macleod (appointed 1 November 2021) Onesmus Mwabonje (appointed 1 November 2021)
Company Secretary	Paul Brooks
Key Staff	Dave Lambert Paul Brooks
Governing Document	Memorandum and Articles of Association 12 February 2008
Company Registration No.	6501639
Charity Registration No.	1125371
Principal address and registered office	38 Quantock Drive Ashford Kent TN24 8RJ
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC

Contents	<u>Pages</u>
Company Information	1
Message from the Chairman	2
Report of the Directors/Trustees	3 - 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Statement of cash flows	10
Notes to the Accounts	11 - 15

Engineering Ministries International UK

A Message from the Co-Chairs of the Board, Rob Johnson and Sarah Macleod

Throughout this reporting period, EMI UK has continued to focus on supporting the work of our volunteers and their families based overseas during an especially challenging and uncertain time as the effects of the COVID-19 pandemic continued to take lives, disrupt economies and make international travel more complex. EMI has continued to make huge impacts on communities they serve around the world, enabled by offices such as our own which facilitate those from the UK to be based in those communities.

Despite these challenges we mobilised two new staff to Latin America and Cambodia this year to support the EMI offices there with construction management and business management skills respectively, whilst we supported others in serving in Cambodia, Uganda, Canada, and Senegal. One staff family moved on from EMI and were supported to transition well after a period serving in India.

The design and construction of a vocational training institute in northern Uganda was supported by our national director which has since opened to support its first students, and National design staff in Uganda continued to be mentored remotely by UK based personnel. Our impact has been considerable for such a small team on modest resources, and the sense of these efforts being multiplied is tangible.

Financially EMIUK ended 2021 in a healthy position – good stewardship meant the target budget was met, and the additional funds raised meant we were able to give away around 30% of the year's unrestricted income to the EMI Global Fund which supports initiatives and EMI offices around the world, a gratifying and generous action given the modest funds we operate from.

Following five years of faithful service, Dave Lambert stepped down as EMI UK Director during 2021 and we are thankful for the leadership, support and guidance that he offered during his season of involvement with EMI UK. Following his departure, the Directors/Trustees have continued to focus on the development of the vision of EMI UK and have taken up greater involvement and coordination of EMI UK activities, with each member leading in the oversight, development, discussion and growth of a specific area or activity of the organisation.

We are exceptionally thankful for the commitment and energy of the Board as we continue to support the work and people of EMI during this time of change for EMI UK, and look forward to the next chapter in the leadership of EMIUK.

**Robert
Johnson**

Digitally signed by Robert
Johnson
Date: 2022.09.09
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**Sarah
Macleod**

Digitally signed by
Sarah Macleod
Date: 2022.09.13
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Rob Johnson & Sarah Macleod

9th September 2022

EMIUK Report of the Directors/Trustees for the year to 31 December 2021

The Directors/Trustees present their Report and Accounts for the year 2021.

General

EMI UK was incorporated on 12 February 2008. It is registered as a Company limited by Guarantee and also as a Charity. We operate under the Memorandum and Articles of Association dated 12th February 2008.

Charitable Objectives

EMI UK's objects are:

- The promotion of Christianity mainly, but not exclusively, by means of providing professional design services to individuals, Christian organisations and other non-government organisations who are sharing the Gospel of Jesus Christ and serving the poor, regardless of race, religion, social status or gender.
- The relief of financial hardship among people living or working in developing countries by the provision of professional design services, enabling such persons to benefit from access to hospitals, schools, orphanages, bridges, water supplies, electricity and other facilities which they could not otherwise afford through lack of means.
- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of provision of professional design services (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.

Organisational Structure and Decision-making Process

EMI UK is an independent charity affiliated with EMI Global which is based in Colorado Springs, USA and has similar objects as EMI UK. EMI UK works closely with the other Engineering Ministries International offices.

Other Engineering Ministries International around the world are currently located in the USA, Canada, UK, Middle East, India, Uganda, Senegal, South Africa, Cambodia, Nicaragua and Mexico.

EMI UK itself is governed by a board of Directors/Trustees, which holds meetings a minimum of three times per year – sometimes by telephone / video conferencing – to discuss relevant matters.

In addition to our elected trustees and directors, BC continues to attend meetings in an advisory capacity. He is the COO of the EMI Global Office, to which EMI UK is affiliated, and uses his knowledge and experience for the benefit of EMI UK, providing us with a vital link to EMI Global.

New trustees are recruited by the current Board of Trustees. They are either known to one of the trustees or have been recommended to one of the Board. If the Board then agree they are approached and if willing to join the Board, they complete an application form which is reviewed by all the trustees and then there is a vote as to whether they join the board or not.

At present, all members of EMI UK are also directors and trustees. Consideration is being given to create a membership in accordance with the articles of association which will include directors and non-directors.

EMIUK Report of the Directors/Trustees for the year to 31 December 2021

Objectives and Activities

In planning the activities, the trustees have had regard to the guidance issued by the Charity Commission on “Public Benefit”.

EMI UK’s Mission Statement is to provide a Christian ministry that designs facilities that serve those in developing countries. These facilities – including, clean water, medical, education, and more – directly impact communities by meeting physical needs and communicating God's love in a practical way.

In order to achieve this, EMI looks for organisations in the developing world that are seeking architectural and/or engineering services for building projects which will benefit their communities. It partners with overseas missions and indigenous ministries which have a vision to meet local needs and present the Gospel of Jesus Christ.

EMI UK also looks for architects and engineers who are willing to donate their time on each project that EMI takes on. EMI UK also seeks to mobilise architects, engineers, surveyors and construction managers to serve in offices around the world.

Achievements and Performance

During 2021, EMI UK engaged in the following activities;

- Continued to support UK volunteers and their families serving overseas in Uganda, Nicaragua, Senegal, Cambodia, MENA and Canada.
- Recruited three Directors/Trustees to the EMI UK Board.
- Continued work to revisit and review policies and procedures in support of the EMI UK operating model.
- Continued work to update UK Safeguarding Policy and develop the EMI Overseas Safeguarding Policy in association with Safe CIC and Thirtyoneeight.
- Commissioned the development of Creation Care policy relating to the work of EMI UK.
- Continued work to develop fundraising strategies to support the work of EMI UK and EMI Global.
- EMI UK was able to transfer a significant sum into the overseas office’s distribution fund to support the ongoing overseas work of EMI Global.
- Continued successful video seminars introducing EMI field work from offices including Canada and Cambodia to the network in the UK.
- Attended conventions such as the Church Big Day Out as we look to connect with UK design professionals.

Responsibilities of Directors Under Company Law

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company, as at the balance sheet date and of its

EMIUK Report of the Directors/Trustees for the year to 31 December 2021

incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Review

EMI UK had a total income of £282,552 in the year, up from £269,004 in 2020.

There was a deficit on the General Fund this year of £1,500. This was as planned and is in respect of the rent paid for the new EMI office. The new target for reserves is £18,000 (see below) and the trustees decided to pay grants totalling £6,843 (2020: £26,198) from unrestricted funds to support other EMI offices after concluding that the charity did not need reserves of more than £18,000. EMI UK's Restricted Funds for its Mission Volunteers had a surplus of £13,385 in the year, compared with £42,450 in 2020. This helped increase the charity's cumulative reserves to £140,523, being £18,000 in its General Fund and £122,523 in its Restricted Funds. The charity's net assets of £140,523 are largely represented by cash.

The financial results for the period, including the accounting policies, are set out in the accompanying financial statements. The Directors/Trustees are satisfied that there are sufficient reserves at the Balance Sheet date together with anticipated ongoing income to enable EMI UK to continue during 2022 and for the foreseeable future. The financial viability of EMI UK will continue to be assessed by the trustees at regular intervals.

Reserves Policy

Trustees of charities are under a general legal duty not to hoard funds but to use them for the purposes of the charity; this is part of the basis under which charities receive preferential tax treatment, notably that they are not subject to Corporation Tax and that they can recover tax on certain donations under Gift Aid arrangements.

Charities are now required to have a Reserves Policy for their funds. The policy of the Trustees is to hold funds at least equal to 3 months of general funds expenditure, although in normal circumstances they would not anticipate this exceeding 6 months expenditure for any significant length of time.

However, in 2015 EMI closed its project office due to lack of personnel to serve but the option to reopen an office is kept under review. EMI UK seeks to hold a reserve of up to £12,000, or 6 months budgeted

EMIUK Report of the Directors/Trustees for the year to 31 December 2021

expenditure (whichever is greater) to allow for this possibility with the addition of £6,000 for the next four years rent. General funds at the year-end were £18,000 and so in accordance with this policy.

Overseas projects are funded from specific regional restricted funds. Funding levels for these projects are managed well in advance, and where insufficient funding is anticipated and efforts to increase funding are unsuccessful, projects may be reduced or stopped at short notice without excessive cost to the charity.

Future Plans

We plan to continue to define the vision of EMI UK and develop strategies and policies to support this vision as we move into 2022/2023, particularly in the areas of sustainability and environment as we seek to do our work in way that is not only responsible in its impacts on the planet but proactively protective and restorative of its future – through how we operate and how the work of EMI contributes to a more resilient, low carbon world.

Fundraising continues to remain central to conversations around the work of EMI globally, and we hope to engage with this discussion further, as we look to contribute towards the development and implementation of a hybrid funding model across the EMI offices.

We aim to facilitate the work of the EMI offices by offering project support, connecting UK volunteers with appropriate projects and supporting UK interns as they contribute to the work of the EMI offices overseas.

There is no doubt the projects and teams that are being developed around the global network of EMI offices is making great impact on reducing poverty, building professionals and sharing the love of Christ – EMIUK will continue to raise awareness of that work and invite others into participating in it, through relationships and events both online and in person.

We continue to actively seek to connect with and recruit an appropriate Director to lead the work of EMI UK into the future and we look forward to updating our supporters as our office moves forward.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees on 9th September 2022 and signed on their behalf by:

**Robert
Johnson**

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Robert Johnson
Date: 2022.09.09
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**Sarah
Macleod**

Digitally signed by
Sarah Macleod
Date: 2022.09.13
09:03:30 +01'00'

Robert Johnson and Sarah Macleod

Directors

Engineering Ministries International UK

Company Registration Number 6501639

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENGINEERING MINISTRIES INTERNATIONAL UK
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 8 to 15, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner’s statement

Since the Company’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 Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ajay Rajani

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb’s Passage
London
EC1Y 8AB

Date: 13 September 2022

ENGINEERING MINISTRIES INTERNATIONAL UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2021

Notes	2021			2020			
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds	
	£	£	£	£	£	£	
Income and endowments from:							
Donations and legacies	2	19,269	263,063	282,332	40,089	228,630	268,719
Investments	3	220	-	220	285	-	285
Total income and endowments		19,489	263,063	282,552	40,374	228,630	269,004
Expenditure on:							
Charitable activities	4	20,989	249,678	270,667	32,874	186,180	219,054
Total expenditure		20,989	249,678	270,667	32,874	186,180	219,054
Net income/(expenditure)		(1,500)	13,385	11,885	7,500	42,450	49,950
Transfers between funds		-	-	-	-	-	-
Net movement funds		(1,500)	13,385	11,885	7,500	42,450	49,950
Reconciliation of funds:							
Total funds brought forward		19,500	109,138	128,638	12,000	66,688	78,688
Total funds carried forward	10	18,000	122,523	140,523	19,500	109,138	128,638

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

BALANCE SHEET

AT 31 DECEMBER 2021

	Notes	31 Dec 2021	31 Dec 2020
		£	£
CURRENT ASSETS			
Debtors	7	16,442	13,242
Bank and cash	8	132,922	121,792
		<u>149,364</u>	<u>135,034</u>
CREDITORS: Amounts falling due within one year			
	9	(8,841)	(6,396)
NET CURRENT ASSETS AND TOTAL NET ASSETS		<u>140,523</u>	<u>128,638</u>
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	18,000	19,500
Restricted funds			
Mission volunteers fund	10	122,523	109,138
Total funds		<u>140,523</u>	<u>128,638</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

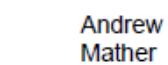
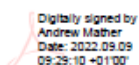
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021. In accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

 Andrew Mather ----- Andrew Mather	 Digitally signed by Andrew Mather Date: 2022.09.09 09:29:10 +01'00'	9th September 2022 ----- Date
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Company number: 6501639

Charity number: 1125371

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2021

	Notes	31 Dec 2021 £	31 Dec 2020 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	12	11,130	45,687
<i>Increase/(decrease) in cash in the year</i>		<u>11,130</u>	<u>45,687</u>
<i>Cash and cash equivalents at the start of the year</i>	8	121,792	76,105
<i>Cash and cash equivalents at the end of the year</i>	8	<u><u>132,922</u></u>	<u><u>121,792</u></u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect the charity's forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received; gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly charity governance. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and, sometimes, to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

2 Voluntary income

	2021			2020
	General Funds	Restricted Funds	Total Funds	Total Funds
Restricted donations	-	241,188	241,188	205,274
Other donations	17,460	-	17,460	44,875
Gift Aid receivable	1,809	21,875	23,684	18,570
Total	19,269	263,063	282,332	268,719

3 Investment income

Bank interest	220	-	220	285
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4 Charitable activities

Grants made (Note 6)	6,843	205,977	212,820	168,511
Administrative costs				
Staff costs (Note 5)	2,315	43,701	46,016	37,767
EMI Global Contribution	1,680	-	1,680	1,730
Promotional and Publicity Costs	450	-	450	432
Conferences and Training Costs	521	-	521	2,741
Other costs	9,180	-	9,180	7,873
Total resources expended	20,989	249,678	270,667	219,054

Included in the other costs is a fee of £1,650 payable to Stewardship for undertaking the independent examination. Also included in other costs is a fee of £150 payable to stewardship for consultancy advice. No other payments were made to Stewardship for any other service provided.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

5 Trustee and staff costs

	2021			2020
	General Funds	Restricted Funds	Total Funds	Total Funds
Staff costs include:				
Remuneration for work done for the UK office	2,315	19,500	21,815	29,800
Remuneration for work done for overseas offices	-	24,201	24,201	7,967
Subscriptions	-	-	-	-
	<u>2,315</u>	<u>43,701</u>	<u>46,016</u>	<u>37,767</u>
	2021	2020		
Average number of employees during the year (full-time equivalents)	<u>1.0</u>	<u>1.0</u>		

No employee received emoluments in excess of £60,000 during the period nor in the previous period.

No trustees received employment benefits but other members of key management (see page 1 'Charity Information') received employment benefits totalling £21,815 (2020: £22,800). During the year the charity made an interest free, unsecured loan, of £7,500 to Paul Brooks (who is a member of key management) to help him construct an office that is being used by the charity. Paul is charging the charity rent of £125 per month for the use of this office and this rent is being applied to the loan to reduce the amount owed. During the year Paul charged the charity rent of £1,500 and at the year end the balance on the loan was £6,000.

Donations received from trustees in 2021 amounted to £3,850 (2020: £6,974).

No expenses (2020: £nil) were paid to, or for, the trustees. Except as disclosed in this note, there have been no other transactions with related parties during the year.

6 Grants payable

To individuals

	2021	2020
Grants made in connection with East African Projects	59,093	50,229
Grants made in connection with West African Projects	71,586	49,349
Grants made in connection with North African Projects	462	-
Grants made in connection with South African Projects	600	600
Grants made in connection with Asia Projects	19,914	28,618
Grants made in connection with Middle East Projects	-	40
Grants made in connection with South American Projects	52,337	5,349
Grants made in connection with UK Projects	81	1,410
Grants made in connection with other EMI offices	1,904	6,718
	<u>205,977</u>	<u>142,313</u>

To institutions

Grants made to other EMI charities	6,843	26,198
	<u>212,820</u>	<u>168,511</u>

7 Debtors

Accrued income - Gift Aid receivable	5,850	6,251
Accrued income	18	14
Sundry debtors	10,574	6,977
	<u>16,442</u>	<u>13,242</u>

8 Bank and cash balances

Operating accounts	26,117	35,199
Deposit accounts	106,805	86,593
	<u>132,922</u>	<u>121,792</u>

9 Current liabilities

Sundry creditors	4,740	4,639
Accrued charges	4,101	1,757
	<u>8,841</u>	<u>6,396</u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

10 Funds

	1 Jan 2021	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2021
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	38,569	62,852	(59,093)	-	42,328
Mission Volunteers West Africa restricted fund	39,644	57,254	(71,586)	-	25,312
Mission Volunteers North Africa restricted fund	222	240	(462)	-	-
Mission Volunteers South Africa restricted fund	-	600	(600)	-	-
Mission Volunteers Asia restricted fund	3,624	30,515	(19,914)	4,644	18,869
Mission Volunteers South America restricted fund	14,734	62,859	(52,337)	-	25,256
Mission Volunteers Other EMI Offices	6,860	31,873	(26,105)	(4,644)	7,984
Mission Workers UK restricted fund	5,485	16,870	(19,581)	-	2,774
	<u>109,138</u>	<u>263,063</u>	<u>(249,678)</u>	<u>-</u>	<u>122,523</u>
<i>General Fund - unrestricted</i>	19,500	19,489	(20,989)	-	18,000
	<u>128,638</u>	<u>282,552</u>	<u>(270,667)</u>	<u>-</u>	<u>140,523</u>

	1 Jan 2020	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2020
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	26,285	62,513	(50,229)	-	38,569
Mission Volunteers West Africa restricted fund	13,196	75,797	(49,349)	-	39,644
Mission Volunteers North Africa restricted fund	465	-	-	(243)	222
Mission Volunteers South Africa restricted fund	-	600	(600)	-	-
Mission Volunteers Asia restricted fund	15,793	21,006	(33,418)	243	3,624
Grants made in connection with Middle East Projects	-	40	(40)	-	-
Mission Volunteers South America restricted fund	540	19,543	(5,349)	-	14,734
Mission Volunteers Other EMI Offices	4,133	5,004	(9,885)	7,608	6,860
Funds rased for Covid Support	-	9,400	(9,400)	-	-
Mission Workers UK restricted fund	6,276	34,727	(27,910)	(7,608)	5,485
	<u>66,688</u>	<u>228,630</u>	<u>(186,180)</u>	<u>-</u>	<u>109,138</u>
<i>General Fund - unrestricted</i>	12,000	40,374	(32,874)	-	19,500
	<u>78,688</u>	<u>269,004</u>	<u>(219,054)</u>	<u>-</u>	<u>128,638</u>

Restricted funds are applied to volunteers, workers and projects in the geographical regions indicated. Sometimes transfers are made between restricted funds when a mission volunteer's role or location changes. Where necessary, transfers can be made from the general fund into any restricted fund although this has not proved necessary during the year.

11 Analysis of net assets by fund

	General fund	Restricted fund	2021 Total	General fund	Restricted fund	2020 Total
Bank and cash	10,399	122,523	132,922	12,654	109,138	121,792
Debtors	16,442	-	16,442	13,242	-	13,242
Creditors	(8,841)	-	(8,841)	(6,396)	-	(6,396)
	<u>18,000</u>	<u>122,523</u>	<u>140,523</u>	<u>19,500</u>	<u>109,138</u>	<u>128,638</u>

12 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
Net income / (expenditure) for the reporting period	11,885	49,950
Decrease/(increase) in debtors	(3,200)	(3,711)
Increase/(decrease) in creditors	2,445	(552)
Net cash provided by/(used in) operating activities	<u>11,130</u>	<u>45,687</u>

ENGINEERING MINISTRIES INTERNATIONAL UK
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

13 Acting as agent

On occasion the year the charity receives money for other EMI charities, which it banks and then pays on. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for other EMI charities and, in that capacity:

- a) received £0 (2020: £3,000) and paid £0 (2020: £3,000)
- b) at the year end the charity owed £0 (2020: £0) with respect to these agency transactions.

14 Partner charities

The Company has no formal relationship with any other charities but co-operates with other Engineering Ministries International charities, namely those in USA, Canada, Egypt, Nicaragua, India, Senegal, Uganda, South Africa, Cambodia and Mexico.

ENGINEERING MINISTRIES INTERNATIONAL UK

England & Wales - Charity number 1125371

Accounts

ENGINEERING MINISTRIES INTERNATIONAL UK

Report and Accounts
YEAR ENDED 31 DECEMBER 2020

www.emiuk.org

Charity Registration No 1125371
Company limited by Guarantee - Company No 6501639

ENGINEERING MINISTRIES INTERNATIONAL UK

COMPANY INFORMATION

YEAR ENDED 31 DECEMBER 2020

Directors/Trustees	(All have served as Directors and Trustees from 1 January 2020 to the date of signing the accounts unless otherwise shown) Matthew David, CEng, MIMechE, MCIBSE Michael Day, Meng (Resigned 9 June 2020) David Lambert Sarah Comfort Robert Johnson Andrew Mather Anthony Sykes (appointed 1 April 2020)
Company Secretary	Paul Brooks
Key Staff	Dave Lambert Paul Brooks
Governing Document	Memorandum and Articles of Association 12 February 2008
Company Registration No.	6501639
Charity Registration No.	1125371
Principal address and registered office	38 Quantock Drive Ashford Kent TN24 8RJ
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC

Contents	<u>Pages</u>
Company Information	1
Message from the Chairman , Michael Day	2
Report of the Directors/Trustees	3 - 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Statement of cash flows	10
Notes to the Accounts	11 - 15

A Message from the Chairman, Andrew Mather

“Do not hold back; lengthen your cords and strengthen your stakes”.

This verse from Isaiah 54 was the second half of a prophetic word given in 2019 for EMI UK, and at the start of 2020, the Board felt it particularly relevant for the upcoming year. Little did we know that Covid-19 was soon to appear on a global scale and cause radical changes in life. However, looking back on the year the verse has held true with EMI UK continuing to mobilise several people for service overseas, grown our monthly communications through online webinars now more inclusive and easier to join, and developed better operational and risk management practices. We are truly thankful for all our supporters, as well as some very kind anonymous donors and ended the year in a very stable financial position. This enabled the charity to transfer to some wider EMI funds to support local design professionals across the world whose jobs and livelihoods would otherwise have been in danger due to the impacts of Covid. Special mention is due to Dave and Jaz Lambert who took up the challenge of cycling the distance from their home in the UK to the EMI Uganda office during 2020 – a mere 6,300 miles! Sadly Covid prevented much of their planned ‘Tour de UK’, but they succeeded in raising a considerable sum for EMI which was a huge blessing in 2020.

The year very much took the shape of four quarters for EMI UK; Q1 was planning events and gearing up for growth whilst at the same time saying farewell and a big thank you to Michael Day who stepped down as Chair of the Board after many years of faithful service. Q2 was an intense time assessing the impact of Covid on staff overseas with the UK Crisis Management Team in full operation and risk assessments completed, checked and updated regularly. A number of interns, staff and their families returned to the UK based on the case numbers, medical risk and governments’ advice. As working from home was mandated, everything went online and weekly Zoom UK staff devotions commenced which have progress to this day with great effect. As Q3 came, the expected interim restrictions eased but planned in person events were switched to monthly online ‘Meet the office’ sessions involving offices from around the world. These drew good numbers with many supporters as well as new faces interested in finding out more. And finally Q4 where another major lockdown began and now Covid practices were implemented once again, but with most of EMI UK operations already fully online and international co-ordination working well. Throughout the year, EMI UK continued to place high importance on safeguarding and developing good policies and practices.

Andrew Mather

Andrew Mather, Director
15 September 2021

EMIUK Report of the Directors/Trustees for the year to 31 December 2020

The Directors/Trustees present their Report and Accounts for the year to 31 December 2020.

General

EMI UK was incorporated on 12 February 2008. It is registered as a Company limited by Guarantee and also as a Charity. We operate under the Memorandum and Articles of Association dated 12th February 2008.

Charitable Objects

EMI UK's objects are:

- The promotion of Christianity mainly, but not exclusively, by means of providing professional design services to individuals, Christian organisations and other non-government organisations who are sharing the Gospel of Jesus Christ and serving the poor, regardless of race, religion, social status or gender.
- The relief of financial hardship among people living or working in developing countries by the provision of professional design services, enabling such persons to benefit from access to hospitals, schools, orphanages, bridges, water supplies, electricity and other facilities which they could not otherwise afford through lack of means.
- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of provision of professional design services (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.

Organisational Structure and decision-making processes

EMI UK is an independent charity affiliated with EMI Global which is based in Colorado Springs, USA and has similar objects as EMI UK. EMI UK works closely with the other Engineering Ministries International offices.

Other Engineering Ministries International around the world are currently located in the USA, Canada, UK, Middle East, India, Uganda, Senegal, South Africa, Cambodia, and Nicaragua.

EMI UK itself is governed by a board of Directors/Trustees, which holds meetings a minimum of three times per year – sometimes by telephone / video conferencing – to discuss relevant matters.

In addition to our elected trustees and directors, BC continues to attend meetings in an advisory capacity. He is the COO of the EMI Global Office, to which EMI UK is affiliated, and uses his knowledge and experience for the benefit of EMI UK, providing us with a vital link to EMI Global.

New trustees are recruited by the current board of trustees. They are either known to one of the trustees or have been recommended to one of the board. If the board then agree they are approached and if willing to join the board, they complete an application form which is reviewed by all the trustees and then there is a vote as to whether they join the board or not.

EMIUK Report of the Directors/Trustees for the year to 31 December 2020

At present, all members of EMI UK are also directors and trustees. Consideration is being given to create a membership in accordance with the articles of association which will include directors and non-directors.

Objectives and Activities

In planning the activities, the trustees have had regard to the guidance issued by the Charity Commission on “Public Benefit”.

EMI UK’s Mission Statement is to provide a Christian ministry that designs facilities that serve those in developing countries. These facilities – including, clean water, medical, education, and more – directly impact communities by meeting physical needs and communicating God’s love in a practical way.

In order to achieve this, EMI looks for organisations in the developing world that are seeking architectural and/or engineering services for building projects which will benefit their communities. It partners with overseas missions and indigenous ministries which have a vision to meet local needs and present the Gospel of Jesus Christ.

EMI UK also looks for architects and engineers who are willing to donate their time on each project that EMI takes on. EMI UK also seeks to mobilise architects, engineers, surveyors and construction managers to serve in offices around the world.

Achievements and Performance

During 2020 EMIUK engaged in the following activities:

- Continued to support UK volunteers and their families serving overseas
- We continued the on-boarding of a family to Nicaragua, delayed due to Covid until 2021
- Commenced on-boarding of a volunteer for a 12 month assignment in Cambodia
- SD and DL advised and assisted with a number of EMI projects overseas
- Continued to advise another charity on a major project in Uganda
- Mobilised one British volunteer to go on project trip led by other EMI offices worldwide
- Attendance at conventions wasn’t possible due to Covid in 2020
- Held successful conferences in Edinburgh, Belfast and Sheffield in February and March 2020
- Continued work to revisit and review policies and procedures in support of EMI UK operating model
- Updated Safeguarding policy developed in association with SAFE CIC
- EMI UK was able to transfer a significant sum into the overseas office’s distribution fund
- Commenced successful zoom meetings with offices around the world including Cambodia and Uganda

Responsibilities of directors under company law

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company, as at the balance sheet

EMIUK Report of the Directors/Trustees for the year to 31 December 2020

date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Review

EMI UK had a total income of £269,004 in the year, up from £215,754 in 2019.

There was a surplus on the General Fund this year of £7,500 as the trustees decided to increase the reserves by this amount to cover 5 years rent for the new EMI Office. The new target for reserves was £19,500 (see below) and the trustees decided to pay grants totalling £16,798 (2019: £6,618) from unrestricted funds to support other EMI offices after concluding that the charity did not need reserves of more than £19,500. EMI UK's Restricted Funds for its Mission Volunteers had a surplus of £42,450 in the year, compared with a deficit of £12,267 in 2019. These brought its cumulative reserves to £128,638, being £19,500 in its General Fund and £109,138 in its Restricted Funds.

The financial results for the period, including the accounting policies and the reserves policy, are set out in the accompanying financial statements. The Directors/Trustees are satisfied that there are sufficient reserves at the Balance Sheet date together with anticipated ongoing income to enable EMI UK to continue during 2021 and for the foreseeable future. The financial viability of EMI UK will continue to be assessed by the trustees at regular intervals.

Reserves Policy

Trustees of charities are under a general legal duty not to hoard funds but to use them for the purposes of the charity; this is part of the basis under which charities receive preferential tax treatment, notably that they are not subject to Corporation Tax and that they can recover tax on certain donations under Gift Aid arrangements.

Charities are now required to have a Reserves Policy for their funds. The policy of the Trustees is to hold funds at least equal to 3 months of general funds expenditure, although in normal circumstances they would not anticipate this exceeding 6 months expenditure for any significant length of time. However, in 2015 EMI closed its project office due to lack of personnel to serve but the option to reopen an office is kept under review. EMI UK seeks to hold a reserve of up to £12,000, or 6 months

EMIUK Report of the Directors/Trustees for the year to 31 December 2020

budgeted expenditure (whichever is greater) to allow for this possibility with the addition of £7,500 for the next five years rent. General funds at the year-end were £19,500 and so in accordance with this policy.

Overseas projects are funded from specific regional restricted funds. Funding levels for these projects are managed well in advance, and where insufficient funding is anticipated and efforts to increase funding are unsuccessful, projects may be reduced or stopped at short notice without excessive cost to the charity.

Future plans

Since the last reporting period, EMI UK has continued to offer full support to its overseas and UK volunteers. It also continues with its publicity, membership, recruitment, and overseas volunteer mobilisation functions.

EMI UK plans to mobilise design professionals to serve in other EMI offices worldwide as project volunteers and long term volunteers, as well as mobilise short term volunteers. EMI UK also plans to build a network of like-minded design professionals in the UK to support EMI worldwide. In 2021 consolidation of achievements in 2020 is planned with events and mini-conferences to engage those who have expressed an interest in EMI depending on Covid restrictions.

EMI UK will continue to seek to take the lead in integrating with the EMI Global entity. EMI UK will continue to support projects led by other offices with design as required.

Covid 19 has had a limited impact on the work of EMIUK in the UK but a big impact on our staff serving overseas. We formed a Covid Crisis Management Team carrying out risk assessments and helping overseas staff and Interns return to the UK including accommodation for self-isolating where needed. The emergency returns involved additional costs due to more expensive flights generally met out of restricted funds. EMIUK has also provided additional finances to overseas offices, out of the 2020 accounts.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees on 15 September 2021 and signed on their behalf by:

Robert Johnson

Robert Johnson
Director

Engineering Ministries International UK
Company registration number 6501639

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENGINEERING MINISTRIES INTERNATIONAL UK
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 8 to 15, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

16 September 2021

ENGINEERING MINISTRIES INTERNATIONAL UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2020

Notes	2020			2019			
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds	
	£	£	£	£	£	£	
Income and endowments from:							
Donations and legacies	2	40,089	228,630	268,719	30,255	185,046	215,301
Investments	3	285	-	285	453	-	453
Total income and endowments		40,374	228,630	269,004	30,708	185,046	215,754
Expenditure on:							
Charitable activities	4	32,874	186,180	219,054	30,708	197,313	228,021
Total expenditure		32,874	186,180	219,054	30,708	197,313	228,021
Net income/(expenditure)		7,500	42,450	49,950	-	(12,267)	(12,267)
Transfers between funds		-	-	-	-	-	-
Net movement funds		7,500	42,450	49,950	-	(12,267)	(12,267)
Reconciliation of funds:							
Total funds brought forward		12,000	66,688	78,688	12,000	78,955	90,955
Total funds carried forward	10	19,500	109,138	128,638	12,000	66,688	78,688

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

BALANCE SHEET

AT 31 DECEMBER 2020

	Notes	31 Dec 2020	31 Dec 2019
		£	£
CURRENT ASSETS			
Debtors	7	13,242	9,531
Bank and cash	8	121,792	76,105
		<u>135,034</u>	<u>85,636</u>
CREDITORS: Amounts falling due within one year			
	9	(6,396)	(6,948)
NET CURRENT ASSETS AND TOTAL NET ASSETS		<u>128,638</u>	<u>78,688</u>
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	19,500	12,000
Restricted funds			
Mission volunteers fund	10	109,138	66,688
Total funds		<u>128,638</u>	<u>78,688</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020. in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 15 September 2021 and were signed on its behalf by:

Robert Johnson

Robert Johnson

Company number: 6501639

Charity number: 1125371

The notes on pages 11-15 form part of these accounts.

ENGINEERING MINISTRIES INTERNATIONAL UK

STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2020

	Notes	31 Dec 2020 £	31 Dec 2019 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	12	45,687	(12,272)
<i>Increase/(decrease) in cash in the year</i>		<hr/> 45,687	<hr/> (12,272)
<i>Cash and cash equivalents at the start of the year</i>	8	76,105	88,377
<i>Cash and cash equivalents at the end of the year</i>	8	<hr/> <hr/> 121,792	<hr/> <hr/> 76,105

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect the charity's forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received; gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly charity governance. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2020

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and, sometimes, to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

When expenditure on individual assets exceeds £2,500 it is capitalised. To date no assets costing more than £2,500 have been purchased.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

2 Voluntary income

	2020			2019
	General Funds	Restricted Funds	Total Funds	Total Funds
Restricted donations	-	205,274	205,274	173,130
Other donations	35,475	9,400	44,875	28,683
Gift Aid receivable	4,614	13,956	18,570	13,488
Total	40,089	228,630	268,719	215,301

3 Investment income

Bank interest	285	-	285	453
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4 Charitable activities

Grants made (Note 6)	16,798	151,713	168,511	183,786
Administrative costs				
Staff costs (Note 5)	3,300	34,467	37,767	24,130
EMI Global Contribution	1,730	-	1,730	1,980
Promotional and Publicity Costs	432	-	432	6,114
Conferences and Training Costs	2,741	-	2,741	4,059
Other costs	7,873	-	7,873	7,952
Total resources expended	32,874	186,180	219,054	228,021

Included in the other costs is a fee of £1,440 payable to Stewardship for undertaking the independent examination. Also included in other costs is a fee of £90 payable to stewardship for consultancy advice. No other payments were made to Stewardship for any other service provided.

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2020

5 Trustee and staff costs

Staff costs include:

Remuneration for work done for the UK office
 Remuneration for work done for overseas offices
 Subscriptions

2020			2019
General Funds	Restricted Funds	Total Funds	Total Funds
3,300	26,500	29,800	24,130
-	7,967	7,967	-
-	-	-	-
<u>3,300</u>	<u>34,467</u>	<u>37,767</u>	<u>24,130</u>

Average number of employees during the year (full-time equivalents)

2020	2019
<u>1.0</u>	<u>1.0</u>

No employee received emoluments in excess of £60,000 during the period nor in the previous period.

No trustees received employment benefits but other members of key management (see page 1 'Charity Information') received employment benefits totalling £22,800 (2019: £17,907). Michael Day served as a trustee until 9 June 2020 and, though he did not participate in her recruitment, his wife (Suzanne Day) was employed as an intern and volunteer co-ordinator during his tenure. During the year Suzanne received employment benefits totalling £7,000 (2019: £1,800) for serving in this role. In the previous year Edith Brooks (whose husband Paul Brooks serves as key management) received employment benefits totalling £3,439 (2020: £nil) in her role as a bookkeeper. These payments are permitted by the charity's governing document.

Donations received from trustees in 2020 amounted to £6,974 (2019: £2,736).

No expenses (2019: £nil) were paid to, or for, the trustees. Except as disclosed in this note, there have been no other transactions with related parties during the year.

6 Grants payable

To individuals

Grants made in connection with East African Projects
 Grants made in connection with West African Projects
 Grants made in connection with North African Projects
 Grants made in connection with South African Projects
 Grants made in connection with Asia Projects
 Grants made in connection with Middle East Projects
 Grants made in connection with South American Projects
 Grants made in connection with UK Projects
 Grants made in connection with other EMI offices

2020	2019
50,229	73,103
49,349	59,595
-	9,156
600	600
28,618	20,142
40	-
5,349	10,444
1,410	2,343
6,718	1,785
<u>142,313</u>	<u>177,168</u>

To institutions

Grants made to other EMI charities

26,198	6,618
<u>168,511</u>	<u>183,786</u>

7 Debtors

Accrued income - Gift Aid receivable
 Accrued income
 Sundry debtors

6,251	4,471
14	2,530
6,977	2,530
<u>13,242</u>	<u>9,531</u>

8 Bank and cash balances

Operating accounts
 Deposit accounts

35,199	14,799
86,593	61,306
<u>121,792</u>	<u>76,105</u>

9 Current liabilities

Sundry creditors
 Accrued charges

4,639	5,440
1,757	1,508
<u>6,396</u>	<u>6,948</u>

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2020

10 Funds

	1 Jan 2020	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2020
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	26,285	62,513	(50,229)	-	38,569
Mission Volunteers West Africa restricted fund	13,196	75,797	(49,349)	-	39,644
Mission Volunteers North Africa restricted fund	465	-	-	(243)	222
Mission Volunteers South Africa restricted fund	-	600	(600)	-	-
Mission Volunteers Asia restricted fund	15,793	21,006	(33,418)	243	3,624
Grants made in connection with Middle East Projects	-	40	(40)	-	-
Mission Volunteers South America restricted fund	540	19,543	(5,349)	-	14,734
Mission Volunteers Other EMI Offices	4,133	5,004	(9,885)	7,608	6,860
Funds rasied for Covid Support	-	9,400	(9,400)	-	-
Mission Workers UK restricted fund	6,276	34,727	(27,910)	(7,608)	5,485
	66,688	228,630	(186,180)	-	109,138
<i>General Fund - unrestricted</i>	12,000	40,374	(32,874)	-	19,500
	78,688	269,004	(219,054)	-	128,638

	1 Jan 2019	Incoming resources	Resources expended	Volunteer Movement	31 Dec 2019
<i>Restricted mission volunteer, Intern & Project fund:</i>					
Mission Volunteers East Africa restricted fund	38,028	61,360	(73,103)	-	26,285
Mission Volunteers West Africa restricted fund	13,464	59,327	(59,595)	-	13,196
Mission Volunteers North Africa restricted fund	1,483	8,138	(9,156)	-	465
Mission Volunteers South Africa restricted fund	-	600	(600)	-	-
Mission Volunteers Asia restricted fund	15,110	20,825	(20,142)	-	15,793
Mission Volunteers South America restricted fund	5,829	5,155	(10,444)	-	540
Mission Volunteers Other EMI Offices	-	5,918	(1,785)	-	4,133
Mission Workers UK restricted fund	5,041	23,723	(22,488)	-	6,276
	78,955	185,046	(197,313)	-	66,688
<i>General Fund - unrestricted</i>	12,000	30,708	(30,708)	-	12,000
	90,955	215,754	(228,021)	-	78,688

Restricted funds are applied to volunteers, workers and projects in the geographical regions indicated. Where necessary, transfers can be made from the general fund into any restricted fund although this has not proved necessary during the year.

11 Analysis of net assets by fund

	General fund	Restricted fund	2020 Total	General fund	Restricted fund	2019 Total
Bank and cash	12,654	109,138	121,792	9,417	66,688	76,105
Debtors	13,242	-	13,242	9,531	-	9,531
Creditors	(6,396)	-	(6,396)	(6,948)	-	(6,948)
	19,500	109,138	128,638	12,000	66,688	78,688

12 Reconciliation of net movement in funds to net cash flow from operating activities

	2020	2019
Net income / (expenditure) for the reporting period	49,950	(12,267)
Decrease/(increase) in debtors	(3,711)	(3,447)
Increase/(decrease) in creditors	(552)	3,442
Net cash provided by/(used in) operating activities	45,687	(12,272)

ENGINEERING MINISTRIES INTERNATIONAL UK

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2020

13 Acting as agent

On occasion the year the charity receives money for other EMI charities, which it banks and then pays on. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for other EMI charities and, in that capacity:

- a) received £3,000 (2019: £10,446) and paid £3,000 (2019: £10,446)
- b) at the year end the charity owed £0 (2019: £0) with respect to these agency transactions.

14 Partner charities

The Company has no formal relationship with any other charities but co-operates with other Engineering Ministries International charities, namely those in USA, Canada, Egypt, Nicaragua, India, Senegal, Uganda, South Africa and Cambodia.