

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	-
-	-	-	-
3,300	34,467	37,767	24,130

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

2020	2019
1.0	1.0

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*

	2020	2019
Grants made in connection with East African Projects	50,229	73,103
Grants made in connection with West African Projects	49,349	59,595
Grants made in connection with North African Projects	-	9,156
Grants made in connection with South African Projects	600	600
Grants made in connection with Asia Projects	28,618	20,142
Grants made in connection with Middle East Projects	40	-
Grants made in connection with South American Projects	5,349	10,444
Grants made in connection with UK Projects	1,410	2,343
Grants made in connection with other EMI offices	6,718	1,785
	142,313	177,168

To institutions

Grants made to other EMI charities	26,198	6,618
	168,511	183,786

7 Debtors

Accrued income - Gift Aid receivable	6,251	4,471
Accrued income	14	2,530
Sundry debtors	6,977	2,530
	13,242	9,531

8 Bank and cash balances

Operating accounts	35,199	14,799
Deposit accounts	86,593	61,306
	121,792	76,105

9 Current liabilities

Sundry creditors	4,639	5,440
Accrued charges	1,757	1,508
	6,396	6,948

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.