

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

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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
		156,133	149,364
CREDITORS: Amounts falling due within one year	9	(14,437)	(8,841)
NET CURRENT ASSETS AND TOTAL NET ASSETS		141,696	140,523
CHARITABLE FUNDS:			
Unrestricted funds			
General fund	10	22,000	18,000
Restricted funds			
Mission volunteers fund	10	119,696	122,523
Total funds		141,696	140,523

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>		<hr/> 12,664	<hr/> 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	<hr/> <hr/> 145,586	<hr/> <hr/> 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

Staff costs include:

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

2022			2021
General Funds	Restricted Funds	Total Funds	Total Funds
3,600	16,200	19,800	21,815
-	-	-	24,201
-	-	-	-
3,600	16,200	19,800	46,016

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

2022	2021
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 £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

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

2022	2021
75,883	59,093
50,748	71,586
6,486	462
620	600
28,739	19,914
-	-
78,879	52,337
78	81
7,829	1,904
249,262	205,977
5,194	6,843
254,456	212,820

To institutions

Grants made to other EMI charities

7 Debtors

Accrued income - Gift Aid receivable
Accrued income
Sundry debtors

6,047	5,850
-	18
4,500	10,574
10,547	16,442

8 Bank and cash balances

Operating accounts
Deposit accounts

24,570	26,117
121,016	106,805
145,586	132,922

9 Current liabilities

Sundry creditors
Accrued charges

12,629	4,740
1,808	4,101
14,437	8,841

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
	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

	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
	109,138	263,063	(249,678)	-	122,523
<i>General Fund - unrestricted</i>	19,500	19,489	(20,989)	-	18,000
	128,638	282,552	(270,667)	-	140,523

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)
	22,000	119,696	141,696	18,000	122,523	140,523

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	12,664	11,130

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.