

CMAID

England & Wales · Charity number 1149569

Details

Status Registered

Legal form Trust

Registered 2012-10-31

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

Contact

Address Fountain House
3 Conduit Mews
London
SE18 7AP

Phone 0203 1050408

Email cmiaiduk@cmiaid.org

Website www.cmiaid.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:-(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: CMAID is involved in Gospel outreach work and providing humanitarian help to the needy in Moldova and other countries in Eastern Europe. Much of the charities work is in a support role to our partner organisation in Moldova, A O CMAID Moldova. Support is given via the purchase and shipment of resources needed for various aspects of the work in Moldova and by the provision of funds.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Armenia
- Moldova
- Romania
- Ukraine

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£442,256	£464,417	-	-
2023-12-31	£380,312	£368,424	-	-
2023-02-28	£703,888	£699,186	£12,910	0
2022-02-28	£223,161	£236,530	-	-
2021-02-28	£222,711	£201,234	-	-

Trustees

Name	Role	Appointed
Gordon Herbert Liddle	Chair	2025-10-01
DAN MARIANCIUC		2012-08-29
Daniel Jesudoss James		2025-10-01
Ian David Mears		2012-08-29
MARYLON ELIZABETH CROSS		2012-08-29
MATTHEW HILLIER		2012-08-29
Michael Richard Hewitt		2021-11-22
Paul Marianciuc		2025-10-01
Robert Promm		2025-10-01
SERGEY SIDORENKO		2018-05-01

CMIAID

England & Wales - Charity number 1149569

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

CMIAID

CHARITY REGISTRATION NUMBER 1149569

Independent Examiners Ltd
The Grain Store
Hills Barn
Appledram Lane South
Chichester
PO20 7EG

CMIAID

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CMIAID

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1149569
START OF FINANCIAL YEAR	01 January 2024
END OF FINANCIAL YEAR	31 December 2024
TRUSTEES AT 31 DECEMBER 2024	Mrs Marylon Cross (UK) Mr Matthew Hillier (UK) Mr Dan Marianciuc (Romania) Mr Ian Mears (UK) Mr Sergey Sidorenko (Russia) Mr Michael Hewitt (UK)

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Trust Deed 7th March 2012
REGISTRATION DATE	31 October 2012:Standard registration

OBJECTS

(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

CORRESPONDENCE ADDRESS	Fountain House 3 Conduit Mews London SE18 7AP
PRIMARY BANKERS	HSBC Bank Plc 8 Canada Square London E14 5HQ
INDEPENDENT EXAMINER	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barn Appledram Lane South Chichester PO20 7EG



**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

1	Mrs Marylon Cross	United Kingdom
2	Mr Matthew Hillier	United Kingdom
3	Mr Dan Marianciuc	Romania
4	Mr Ian Mears	United Kingdom
5	Mr Sergey Sidorenko	Russia
6	Mr Michael Hewitt	United Kingdom

PRINCIPAL ADDRESS

Fountain House
3 Conduit Mews
London
SE187AP

REGISTERED CHARITY NUMBER 1149569

INDEPENDENT EXAMINER

Independent Examiners Ltd
The Grain Store
Hills Barn
Appledram Lane South
Chichester
PO20 7EG

CMAIAD

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims:

The charity was established in 2012 with the objective of advancing the Christian faith and relieving physical hardship in the countries of Eastern Europe and other countries and to benefit the public by the relief of poverty and the advancement of religion. CMAIAD works closely with its partner organisations around the world, A O CMAIAD Moldova and CMAIAD Australia, in fulfilling these objectives.

Ensuring our work delivers our aims:

We review our aims, activities, and objectives each year. The review looks at what we have achieved and the outcome of our work in the previous 12 months.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The work of CMAIAD is only possible through the dedicated work of volunteers who assist with various aspects of the work including administration, making, and providing goods to assist in the relief of poverty and in many other ways. CMAIAD has no paid workers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We give thanks to God that over the last twelve months there has been a growth in support received from supporters in the United Kingdom and abroad. This has enabled CMAIAD to aid our partner organisation in Moldova, which is a registered charitable organisation called A O CMAIAD Moldova.

During this financial year funding was provided for the following ministries of A O CMAIAD Moldova:

- Children's Ministries (which include Bible Clubs, Camps, the Step into the Bible Program and The Christmas Festival)
- CMAIAD Fire Service (providing a fire service for the local community as well as support other fire services in the area). The CMAIAD Fire Service operates to fire appliances as part of this service to the community.
- Bethesda Soup Kitchen (providing daily hot meals to the elderly)
- Teachers Resource Centre (providing a facility for local schoolteachers to use)
- Family Support Program (providing practical help to needy families, the sick and the elderly)
- Community Assistance Program (providing equipment and resources to institutions such as hospitals and schools)
- Literature work (publishing Christian literature and teaching materials) under the name CMAIAD
- Renovation work on the Bethesda Centre and campsite.
- Funds were also sent to help meet the operational costs of A O CMAIAD Moldova, which include wages, utility costs, vehicles, and maintenance.)

Throughout the year a substantial amount of aid was also purchased and sent from the United Kingdom to Moldova. This aid was usually sent via container and was sorted, packed and loaded and CMAIAD's storage facility located at Deeping Direct in Market Deeping (Peterborough area). Some of these aid goods were sourced from another UK registered charity called INKINDDIRECT who have proved to be a valuable resource for CMAIAD, and we are very grateful for their assistance in sourcing items to help with needs in Moldova. Goods were also sourced at auction or through other UK suppliers. We are particularly thankful to several companies that provided food and other resources to CMAIAD at greatly reduced prices.

CMI AID

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Charitable activities (continued)

Aid that has been sent has included general items such as clothing and bedding, toiletries, children's gift boxes, school supplies, fire-fighting equipment, toys, stationery, medical equipment, medical supplies, and hygiene/cleaning items. Some were specifically sourced by CMI AID to meet the needs of different ministries in Moldova.

During the year several teams visited Moldova from the United Kingdom and were able to help with various projects, including work on the Bethesda Centre and the campsite. CMI AID was able to help organise the visit of these teams to Moldova, something which has been mutually beneficial to all parties.

We were glad to be able to provide funds this during 2024 to cover the cost for travel for several national workers from Eastern Europe to enable them to travel within their home country or other countries for Christian work.

In March CMI AID was able to hold the first Strong Foundations Bible Study Conference in Yerevan, Armenia. The Conference, which was attended by over 140 participants from Armenia and Moldova was a time of great encouragement. It was held at the Ani Grand Hotel in Yerevan over four days. We plan to continue offering this conference each year.

Deputation

Throughout the year deputation meetings were held in Northern Ireland, Republic of Ireland, Singapore, Canada, USA, Scotland, England, and several other countries. Matthew Hillier, along with his family, carried out most of this deputation work. Dan Marianciuc and Sergey Sidorenko, also Trustees of CMI AID, were also able to make several visits. The charity continues to distribute a monthly newsletter and prayer bulletin and an annual report giving more detailed information on the work of the charity and its partners overseas. We also maintain active private WhatsApp and Facebook groups to communicate with supporters. CMI AID funding is primarily from churches, individuals, and trusts.

FINANCIAL REVIEW

Bookkeeping Providers

CMI AID used a UK base bookkeeping company called Global Integra to meet its day-to-day accounting needs.

Total incoming resources for the period were £442,256 (2023: £380,312). Total resources expended were £464,417 (2023: £368,424). Total charity cash funds at the end of 2024 were £1,959 (2023: £37,573).

A full review of the financial position of the charity can be found on the attached financial statements.

Reserves

As at the balance sheet date of 31 December 2024 the charity had free reserves (unrestricted funds) of £2,637 (2023 £24,798).

Reserves policy

CMI AID has very low operating overheads with no wages, rent, utilities or other regular administrative expenses to be paid. We also have no long-term liabilities. As a result, the Trustees do not foresee a situation where a large reserve of funds will be needed. We therefore have developed a policy to keep a minimal reserve in a high interest account to cover the annual costs of audit and accounting and any miscellaneous expenses that may arise.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. Several changes are planned to the structure of the charity in the UK and abroad over the coming year. This will include the addition of several new Trustees to CMI AID.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

CMAIAD

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Organisational structure

This report covers the period of operation of the charity from 1 January 2024 to 31 December 2024.

The Trustees meet on a regular basis, either in person or online, to review the work of the charity and to plan for future development of its ministry. The day-to-day operational management of the charity rests with Matthew Hillier. The day-to-day administration, including contact with donors and handling correspondence, rests with Ian Mears.

Wider network

The charity maintains close associations with its partner organisations overseas:

- Christian Mission International Aid (Australia)
- A O CMAIAD Moldova.

Although we partner with these organisations the trustees are solely responsible for the operation of this charity.

Related parties

- **Mrs Marylon Cross** is also a trustee of Chapter Two, who provide the office space for the registered office of CMAIAD.
- **Mr Matthew Hillier** is also a Committee Member of CMAIAD Australia, CMAIAD Moldova and CMAIAD Romania. These are partner organisations of CMAIAD.
- **Mr Dan Marianciuc** is also a Committee Member of CMAIAD Australia, CMAIAD Moldova and CMAIAD Romania. These are partner organisations of CMAIAD.
- **Mr Sergey Sidorenko** is also a Committee Member of CMAIAD Australia and CMAIAD Moldova. These are partner organisations of CMAIAD.

CMIAID

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Trustees' Responsibilities

The Charities Act 2022 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....17/09/2025.....

Signed on their behalf by Trustee*Matthew Hillier*.....

Printed Name: **MATTHEW HILLIER**

CMAIAD

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

to the trustees of CMAIAD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of CMAIAD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of CMAIAD's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since CMAIAD's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2022 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with

- 1 accounting records were not kept in respect of CMAIAD as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements concerning the form and content of

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.



.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barn
Appledram Lane South
Chichester
PO20 7EG

17 September 2025

CMIAID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Donations & Legacies	3a	438,203	-	438,203	378,507
Investment Income	3b	26	-	26	-
Charitable Activities	3c	4,027	-	4,027	1,805
TOTAL INCOMING RESOURCES		442,256	-	442,256	380,312
PAYMENTS					
Costs of Charitable Activities	4	464,417	-	464,417	368,424
RESOURCES EXPENDED		464,417	-	464,417	368,424
NET INCOMING/(OUTGOING) RESOURCES		(22,161)	-	(22,161)	11,888
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(22,161)	-	(22,161)	11,888
RECONCILIATION OF FUNDS:					
Balances Brought Forward		24,798	-	24,798	12,910
		-	-	-	-
BALANCES CARRIED FORWARD		2,637	-	2,637	24,798

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 12 to 17

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**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	2,914	-	2,914	2,883
Cash at bank and in hand	7	1,959	-	1,959	37,573
Total Current Assets		4,874	-	4,874	40,456
Creditors: amounts falling due within one year	9	2,236	-	2,236	15,658
NET CURRENT ASSETS		2,637	-	2,637	24,798
TOTAL ASSETS less current liabilities		2,637	-	2,637	24,798
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		2,637	-	2,637	24,798
FUNDS OF THE CHARITY					
General Funds		2,637	-	2,637	24,798
Restricted funds	5	-	-	-	-
TOTAL FUNDS		2,637	-	2,637	24,798

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on 17/09/2025.....

Signed on their behalf by Trustee *Matthew Hillier*.....

Print Name: MATTHEW HILLIER.....

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fund Accounting

Funds held by the charity are either:

- **Unrestricted funds**
These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
- **Restricted funds**
These are funds that can only be used for particular restricted purposes within the objects of the charity.
- **Designated funds**
These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, fittings & Equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a) Donations & Legacies					
Donations:-					
Gift Aid reclaimed		6,067	-	6,067	6,509
Unallocated:-					
Where Most Needed - Gift Aid		21,057	-	21,057	371,998
Where Most Needed - No Gift Aid		411,078	-	411,078	-
		438,203	-	438,203	378,507
c) Investment Income					
Interest Received		26	-	26	-
		26	-	26	-
b) Incoming from Charitable Activities					
Worker Support		300	-	300	-
Mission Team Participant Payments		3,727	-	3,727	1,265
Camps		-	-	-	540
		4,027	-	4,027	1,805

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Charitable Activities					
Advertising & Publicity		363	-	363	672
Books & Literature Costs		33,648	-	33,648	1,992
Freight & Shipping Costs		28,515	-	28,515	35,602
Gifts & Donations		4,497	-	4,497	2,707
License & Subscriptions		6,087	-	6,087	6,345
Ministry Expenses		258,356	-	258,356	208,991
Mission Teams		(2,318)	-	(2,318)	48
Motor Vehicle Expenses		1,635	-	1,635	1,171
Printing, Postage & Stationery		924	-	924	622
Sundry Expenses		2,428	-	2,428	824
Telephone Costs		3,295	-	3,295	2,526
Travel & Subsistence		73,433	-	73,433	39,758
Workers Support		44,357	-	44,357	55,393
Governance costs:-					
Bank & Interest Charges		5,638	-	5,638	8,345
Insurance Costs		2,394	-	2,394	1,594
Independent Examiners Fees		60	-	60	1,230
Legal & Professional Fees		1,105	-	1,105	603
		464,417	-	464,417	368,424

CMIAID

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
CMIAID (Interest Bearing)	1	-	1	1
CMIAID (Operating Account)	945	-	945	-
CMIAID Paypal	179	-	179	18,044
Euro Account (FX)	-	-	-	-
GBP Cash Account	-	-	-	17,386
MDL Cash Account (FX)	-	-	-	836
British Airways American Express	-	-	-	1,306
Paypal hold/cancel account	835	-	835	-
	1,959	-	1,959	37,573

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Paypal hold/cancel account	-	-	-	(31)
VAT	2,914	-	2,914	2,914
	2,914	-	2,914	2,883

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
CMIAID (Operating Account)	-	-	-	14,425
Euro Account	5	-	5	3
CMIAID (Paypal USD)	-	-	-	-
MDL Petty Cash Account	-	-	-	-
Other creditors - Unknown Bank	-	-	-	-
Stripe GBP	140	-	140	-
VAT	802	-	802	-
Independent Examiner's Fee	1,290	-	1,290	1,230
	2,236	-	2,236	15,658

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

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NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2023 - None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CMIAID

England & Wales - Charity number 1149569

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CMIAID

CHARITY REGISTRATION NUMBER 1149569

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

CMIAID

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CMIAID

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1149569
START OF FINANCIAL YEAR	01 March 2023
END OF FINANCIAL YEAR	31 December 2023 The charity commission approved the change of financial year end from 28th February 2024 to 31st December 2023.
TRUSTEES AT 31 DECEMBER 2023	Mrs Marylon Cross (UK) Mr Matthew Hillier (UK) Mr Dan Marianciuc (Romania) Mr Ian Mears (UK) Mr Sergey Sidorenko (Russia) Mr Michael Hewitt (UK)

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Trust Deed 7th March 2012

OBJECTS

(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

CORRESPONDENCE ADDRESS Fountain House
3 Conduit Mews
London
SE18 7AP

PRIMARY BANKERS HSBC Bank Plc
8 Canada Square
London
E14 5HQ

INDEPENDENT EXAMINER Gary Schulz
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

CMIAID

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims:

The charity was established in 2012 with the objective of advancing the Christian faith and relieving physical hardship in the countries of Eastern Europe and other countries and to benefit the public by the relief of poverty and the advancement of religion. CMIAID works closely with its partner organisations around the world, Asociația CMIAID Siret, A O CMIAID Moldova and CMIAID Australia in fulfilling these objectives.

Ensuring our work delivers our aims:

We review our aims, activities, and objectives each year. The review looks at what we have achieved and the outcome of our work in the previous 12 months.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The work of CMIAID is only possible through the dedicated work of volunteers who assist in the various aspects of the work including administration, making, and providing goods to assist in the relief of poverty and in many other ways.

CMIAID has no paid workers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We give thanks to God that over the last 12 months of the charity's operation, substantial support has been received from supporters in the United Kingdom and abroad. This has enabled CMIAID to aid our partner organisation in Moldova, which is a registered organisation called A O CMIAID Moldova. Funds have also been sent to our partner organisation Asociația CMIAID Siret, in Romania.

During this financial year funding was provided for the following ministries of A O CMIAID Moldova:

- Children's Ministries (which include Bible Clubs, Camps, the Step into the Bible Program and The Christmas Festival).
- CMIAID Fire Service (providing a fire service for the local community as well as support for other fire services in the area). The CMIAID Fire Service operates two fire appliances as part of this service to the community.
- Bethesda Soup Kitchen (providing daily hot meals to the elderly).
- Teachers' Resource Centre (providing a facility for local school teachers to use).
- Family Support Program (providing practical help to needy families, the sick and the elderly).
- Community Assistance Program (providing equipment and resources to institutions such as hospitals and schools).
- Literature work (publishing Christian literature and teaching materials) under the name CMIAID Publications.
- Renovation work on the Bethesda Centre and campsite.
- Funds were also sent to help meet the operational costs of A O CMIAID Moldova and Asociația CMIAID Siret, which include wages, utility costs, vehicles, and maintenance).

CMAIAD

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

Throughout the year a substantial amount of aid was also purchased and sent from the United Kingdom to Moldova. This aid was usually sent via container or lorry and was sorted, packed, and loaded at CMAIAD's storage facility located at Deeping Direct in Market Deeping (Peterborough area). Some of these aid goods were sourced from another UK registered charity called INKINDDIRECT which has proved to be a valuable resource for CMAIAD, and we are very grateful for their assistance in sourcing items to help with needs in Moldova. Goods were also sourced at auction or through other UK suppliers. We are particularly thankful to several companies that provided food and other resources to CMAIAD at greatly reduced prices. We were also glad to receive a 40-foot container of Johnson and Johnson Head to Toe baby wash which was shipped to Moldova and is aiding many needy families.

Aid that has been sent has included general items such as clothing and bedding, toiletries, children's gift boxes, school supplies, fire-fighting equipment, toys, stationery, medical equipment, medical supplies, and hygiene/cleaning items. Some were specifically sourced by CMAIAD to meet the needs of different ministries in Moldova.

During the year a number of teams visited Moldova from the United Kingdom and were able to help with various projects, including work on the Bethesda Centre and the campsite. CMAIAD was able to help organise the visit of these teams to Moldova, something which has been mutually beneficial to all parties.

We were glad to be able to provide funds for this during 2023 to cover the cost of travel for a number of national workers from Eastern Europe to enable them to travel within their home country or other countries for Christian work.

Matthew Hillier and Sergey Sidorenko were also able to travel to Lebanon and Armenia to assist with Gospel outreach meetings which were being held in those countries.

Deputation

Throughout the year deputation meetings were held in Northern Ireland, Republic of Ireland, Singapore, Canada, USA, Scotland, England, and several other countries. Matthew Hillier, along with his family, carried out most of this deputation work. Dan Marianciuc and Sergey Sidorenko, also Trustees of CMAIAD, were also able to make several visits. The charity continues to distribute a monthly newsletter and prayer bulletin, and an annual report giving more detailed information on the work of the charity and its partners overseas. We also maintain active private WhatsApp and Facebook groups to communicate with supporters. CMAIAD funding comes primarily from churches, individuals, and trusts.

FINANCIAL REVIEW **Change of financial year**

In 2023 CMAIAD applied to the Charities Commission to amend its financial year to the calendar year period. This request was approved by the Charities Commission and comes into effect this accounting period.

Bookkeeping Providers

CMAIAD used a UK base bookkeeping company called Global Integra to meet its day-to-day accounting needs.

Reserves policy

CMAIAD has very low operating overheads with no wages, rent, utilities or other regular administrative expenses to be paid. We also have no long-term liabilities. As a result, the Trustees do not foresee a situation where a large reserve of funds will be needed. We therefore have developed a policy to keep a minimal reserve in a high interest account to cover the annual costs of audit and accounting and any miscellaneous expenses that may arise.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. A number of changes are planned to the structure of the charity in the UK and abroad over the coming year. This will include the addition of several new trustees to CMAIAD.

STRUCTURE, GOVERNANCE AND MANAGEMENT **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

CMIAID

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

Recruitment and appointment of new trustees

The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

This report covers the period of operation of the charity from 1 January 2023 to 31 December 2023.

The Trustees meet on a regular basis, either in person or online, to review the work of the charity and to plan for future development of its ministry. The day-to-day operational management of the charity rests with Matthew Hillier. The day-to-day administration, including contact with donors and handling correspondence, rests with Ian Mears.

Wider network

The charity maintains close associations with its partner organisations overseas:

- Christian Mission International Aid (Australia)
- Asociatia CMIAID Siret (Romania)
- A O CMIAID Moldova.

Although we partner with these organisations the trustees are solely responsible for the operation of this charity.

Related parties

- **Mrs Marylon Cross** is also a trustee of Chapter Two, which provides the office space for the registered office of CMIAID.
- **Mr Matthew Hillier** is also a Committee Member of CMIAID Australia, CMIAID Moldova and CMIAID Romania. These are partner organisations of CMIAID.
- **Mr Dan Marianciuc** is also a Committee Member of CMIAID Australia, CMIAID Moldova and CMIAID Romania. These are partner organisations of CMIAID.
- **Mr Sergey Sidorenko** is also a Committee Member of CMIAID Australia and CMIAID Moldova. These are partner organisations of CMIAID.

CMIAID

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Trustees' Responsibilities

The Charities Act 2022 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on 30 July 2024

Signed on their behalf by Trustee *Matthew Hillier*

Printed Name: MATTHEW HILLIER

CMIAID

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

to the trustees of CMIAID

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 2 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of CMIAID you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of CMIAID's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

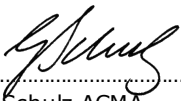
Independent examiner's statement

Since CMIAID's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2022 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

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

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



30 July 2024

G W Schulz ACMA

Date

Independent Examiners Ltd

Unit 2

The Broadridge Business Centre

Delling Lane

Bosham

PO18 8NF

CMIAID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Mar-Dec 23 £	Total Mar-Feb22 £
INCOMING RESOURCES					
Donations & Legacies	3a	378,507	-	378,507	699,263
Charitable Activities	3b	1,805	-	1,805	4,625
TOTAL INCOMING RESOURCES		380,312	-	380,312	703,888
PAYMENTS					
Costs of Charitable Activities	4	368,424	-	368,424	699,186
RESOURCES EXPENDED		368,424	-	368,424	699,186
NET INCOMING/(OUTGOING) RESOURCES		11,888	-	11,888	4,702
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		11,888	-	11,888	4,702
RECONCILIATION OF FUNDS:					
Balances Brought Forward		12,910	-	12,910	8,208
BALANCES CARRIED FORWARD		24,798	-	24,798	12,910

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 11 to 16


CMIAID

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 28-Feb-23 £
Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	2,883	-	2,883	5,458
Cash at bank and in hand	7	37,573	-	37,573	35,305
Total Current Assets		40,456	-	40,456	40,763
Creditors: amounts falling due within one year	9	15,658	-	15,658	27,853
NET CURRENT ASSETS		24,798	-	24,798	12,910
TOTAL ASSETS less current liabilities		24,798	-	24,798	12,910
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		24,798	-	24,798	12,910
FUNDS OF THE CHARITY					
General Funds		24,798	-	24,798	12,910
Restricted funds	5	-	-	-	-
TOTAL FUNDS		24,798	-	24,798	12,910

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on 30 July 2024

Signed on their behalf by Trustee 

Print Name: MATTHEW HILLIER

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures and fittings & equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

CMIAID

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total Mar-Dec 23 £	Total Mar-Feb22 £
a) Donations & Legacies				
Donations:-				
Gift Aid reclaimed	6,509	-	6,509	15,445
Unallocated:-				
Where Most Needed	371,998	-	371,998	683,818
	378,507	-	378,507	699,263
b) Incoming from Charitable Activities				
Worker Support	-	-	-	4,200
Mission Team Participant Payments	1,265	-	1,265	425
Camps	540	-	540	-
	1,805	-	1,805	4,625

CMIAID

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total Mar-Dec 23 £	Total Mar-Feb22 £
Charitable Activities					
Advertising & Publicity		672	-	672	1,538
Books & Literature Costs		1,992	-	1,992	44,408
Community Assistance		-	-	-	3,804
Freight & Shipping Costs		35,602	-	35,602	68,387
Gifts & Donations		2,707	-	2,707	12,438
License & Subscriptions		6,345	-	6,345	5,328
Ministry Expenses		208,991	-	208,991	289,247
Mission Teams		48	-	48	12,937
Motor Vehicle Expenses		1,171	-	1,171	635
Printing, Postage & Stationery		622	-	622	1,490
Sundry Expenses		824	-	824	125,915
Telephone Costs		2,526	-	2,526	2,678
Travel & Subsistence		39,758	-	39,758	59,297
Utilities		-	-	-	15
Workers Support		55,393	-	55,393	63,843
Governance costs:-					
Bank & Interest Charges		8,345	-	8,345	5,026
Insurance Costs		1,594	-	1,594	1,439
Independent Examiners Fees		1,230	-	1,230	30
Legal & Professional Fees		603	-	603	730
		368,424	-	368,424	699,186

This page does not form part of the statutory financial statements

CMIAID

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 28-Feb-23 £
CMIAID (Interest Bearing)	1	-	1	1
CMIAID Paypal	18,044	-	18,044	18,199
Euro Account (FX)	-	-	-	86
GBP Petty Cash Account	17,386	-	17,386	16,211
MDL Petty Cash Account (FX)	836	-	836	809
British Airways American Express	1,306	-	1,306	-
	37,573	-	37,573	35,305

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 28-Feb-23 £
Paypal hold/cancel account	(31)	-	(31)	(31)
VAT	2,914	-	2,914	5,489
	2,883	-	2,883	5,458

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 28-Feb-23 £
British Airways American Express	-	-	-	94
CMIAID (Operating Account)	14,425	-	14,425	26,559
Euro Account	3	-	3	-
Independent Examiner's Fee	1,230	-	1,230	1,200
	15,658	-	15,658	27,853

CMIAID

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2022/23- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CMIAID

England & Wales - Charity number 1149569

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2023

CMIAID

CHARITY REGISTRATION NUMBER 1149569

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

CMIAID

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CMIAID

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1149569
START OF FINANCIAL YEAR	01 March 2022
END OF FINANCIAL YEAR	28 February 2023
TRUSTEES AT 28 FEBRUARY 2023	M. Cross M. Hillier D. Marianciuc I. Mears S Sidorenko M Hewitt

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Trust Deed 7th March 2012

OBJECTS

(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

CORRESPONDENCE ADDRESS	Fountain House 3 Conduit Mews London SE18 7AP
-------------------------------	--

PRIMARY BANKERS	HSBC Bank Plc 8 Canada Square London E14 5HQ
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CMIAID

TRUSTEES' REPORT FOR THE YEAR ENDED 28TH FEBRUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was established in 2012 with the objective of advancing the Christian faith and relieving physical hardship in the countries of Eastern Europe and other countries and to benefit the public by the relief of poverty and the advancement of religion. CMIAID works closely with its partner organisations around the world, Asociația CMIAID Siret, A O CMIAID Moldova and CMIAID Australia in fulfilling these objectives.

Ensuring our work delivers our aims

We review our aims, activities and objectives each year. The review looks at what we have achieved and the outcome of our work in the previous 12 months.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The work of CMIAID is only possible through the dedicated work of volunteers who assist with various aspects of the work including administration, making and providing goods to assist in the relief of poverty and in many other ways.

CMIAID has no paid workers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We give thanks to God that over the last 12 months of the charity's operation substantial support has been received from supporters in the United Kingdom and abroad.

This has enabled CMIAID to aid our partner organisation in Moldova, which is a registered organisation called A O CMIAID Moldova.

During this financial year funding was provided for the following ministries of A O CMIAID Moldova:

- Children's Ministries (which include Bible Clubs, Camps and Christmas Outreach)
- CMIAID Fire Service (providing a fire service for the local community as well as support other fire services in the area)
- Bethesda Soup Kitchen (providing daily hot meals to the elderly)
- Teachers Resource Centre (providing a facility for local schoolteachers to use)
- Family Support Program (providing practical help to needy families, the sick and the elderly)
- Community Assistance Program (providing equipment and resources to institutions such as hospitals and schools)
- Literature work (publishing Christian literature and teaching materials)
- Renovation work on the Bethesda Centre and campsite.
- Funds were also sent to help meet the operational costs of A O CMIAID Moldova (wages, utilities, vehicles and maintenance)

The war in Ukraine, the eastern neighbour of Moldova also brought many significant needs and opportunities for CMIAID. A substantial amount of support given this financial year was for assisting Ukrainian refugees who entered Moldova or to assist needy families in Ukraine. Numerous trips were made by several of the Trustees to Ukraine during the financial year to purchase relief items and oversee the distribution of aid. A network of local workers was also established to undertake distribution of aid shipments coming from abroad.

A significant amount of funding for this relief work came via a partner organisation in Canada, called MSC Canada, and through the Lord's Work Trust based in Scotland.

At the end of the financial year the activities in Ukraine and among refugees continued, albeit on a smaller scale.

CMAIAD

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

Deputation

Throughout the year deputation meetings were held in Northern Ireland, Australia and England. Matthew Hillier, along with his family, carried out most of this deputation work. The charity continues to distribute a monthly newsletter and prayer bulletin and an annual report giving more detailed information on the work of the charity and its partners overseas. In October 2022 Matthew and Dan were able to visit the USA for a Workers and Elders Conference held in Oakland, California. It was a very profitable visit and many contacts were made. Matthew also visited many assemblies during the visit to share about the work. They were also able to attend the REQUIP Conference held by partner organisation MSC Canada and share about the work.

Our funding is primarily from churches, individuals, and trusts.

FINANCIAL REVIEW

Reserves policy

CMAIAD has very low operating overheads with no wages, rent, utilities or other regular administrative expenses to be paid. We also have no long-term liabilities. As a result, the Trustees do not foresee a situation where a large reserve of funds will be needed. We therefore have developed a policy to keep a minimal reserve in a high interest account to cover the annual costs of audit and accounting and any miscellaneous expenses that may arise.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

This report covers the period of operation of the charity from 1 March 2018 to 28 February 2019, The Trustees meet on a regular basis, either in person or electronically, to review the work of the charity and to plan for future development of its ministry. The day-to-day operational management of the charity rests with Matthew Hillier. The day-to-day administration, including contact with donors and handling correspondence, rests with Ian Mears.

Wider network

The charity maintains close associations with its partner organisations overseas: Christian Mission International Aid (Australia); Asociatia CMAIAD Siret (Romania) and A O CMAIAD Moldova. Although we partner with these organisations the trustees are solely responsible for the operation of this charity.

Related parties

Both Mr Ian Mears and Mrs Marylon Cross are trustees of Christian Outreach to the Handicapped, which is a periodic supporter of CMAIAD. Mrs Marylon Cross is also a trustee of Chapter Two, who provide the office space for the registered office of CMAIAD. Mr Ian Mears is also a trustee of Ormonde Residential Home for the Elderly and of the Foreign Missionary Fund.

CMIAID

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, (the Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008) and the provisions of the trust deed require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for preparing the Report of Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

CMIAID

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....^{22 March 2024}.....

Signed on their behalf by Trustee *Matthew Hillier*

Printed Name: MATTHEW HILLIER

CMAID

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 28TH FEBRUARY 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of CMAID you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since CMAID'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 Chartered Institute of Management Accountants, which is one of the listed bodies.

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

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

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



.....
G W Schulz ACMA
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date: 22 March 2024

CMIAID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28TH FEBRUARY 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
INCOMING RESOURCES					
Donations & Legacies	3a	699,263	-	699,263	221,219
Charitable Activities	3b	4,625	-	4,625	1,943
TOTAL INCOMING RESOURCES		703,888	-	703,888	223,161
PAYMENTS					
Costs of Charitable Activities	4	699,186	-	699,186	236,530
RESOURCES EXPENDED		699,186	-	699,186	236,530
NET INCOMING/(OUTGOING) RESOURCES		4,702	-	4,702	(13,368)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		4,702	-	4,702	(13,368)
RECONCILIATION OF FUNDS:					
Balances Brought Forward		8,208	-	8,208	21,576
BALANCES CARRIED FORWARD		12,910	-	12,910	8,208

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 11 to 16

CMIAID

**BALANCE SHEET
AS AT 28 FEBRUARY 2023**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-23 £	Total 28-Feb-22 £
Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	5,458	-	5,458	2,179
Cash at bank and in hand	7	35,305	-	35,305	8,309
Total Current Assets		40,763	-	40,763	10,488
Creditors: amounts falling due within one year	9	27,853	-	27,853	2,280
NET CURRENT ASSETS		12,910	-	12,910	8,208
TOTAL ASSETS less current liabilities		12,910	-	12,910	8,208
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		12,910	-	12,910	8,208
FUNDS OF THE CHARITY					
General Funds		12,910	-	12,910	8,208
Restricted funds	5	-	-	-	-
TOTAL FUNDS		12,910	-	12,910	8,208

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on 22 MARCH 2024

Signed on their behalf by Trustee *Matthew Hillier*

Print Name: MATTHEW HILLIER

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28TH FEBRUARY 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CMAID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28TH FEBRUARY 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, fittings & equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

CMIAID

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
a) Donations & Legacies				
Gift Aid reclaimed	15,445	-	15,445	2,536
Allocated:-				
Family Support Project				
Literature Work	-	-	-	3,992
Unallocated:-				
Where Most Needed	683,818	-	683,818	214,691
	699,263	-	699,263	221,219
b) Incoming from Charitable Activities				
Worker Support	4,200	-	4,200	705
Firewood Fund	-	-	-	1,238
Mission Team Participant Payments	425	-	425	-
	4,625	-	4,625	1,943

CMIAID

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Charitable Activities					
Advertising & Publicity		1,538	-	1,538	136
Books & Literature Costs		44,408	-	44,408	1,079
Community Assistance		3,804	-	3,804	-
Freight & Shipping Costs		68,387	-	68,387	51,334
Gifts & Donations		12,438	-	12,438	615
License & Subscriptions		5,328	-	5,328	3,520
Ministry Expenses		289,247	-	289,247	136,524
Mission Teams		12,937	-	12,937	-
Motor Vehicle Expenses		635	-	635	2,514
Printing, Postage & Stationery		1,490	-	1,490	518
Sundry Expenses		125,915	-	125,915	6,389
Telephone Costs		2,678	-	2,678	1,968
Travel & Subsistence		59,297	-	59,297	17,668
Utilities		15	-	15	-
Workers Support		63,843	-	63,843	8,019
Governance costs:-					
Bank & Interest Charges		5,026	-	5,026	1,255
Insurance Costs		1,439	-	1,439	236
Independent Examiners Fees		30	-	30	1,170
Legal & Professional Fees		730	-	730	3,584
		699,186	-	699,186	236,530

This page does not form part of the statutory financial statements

CMIAID

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-23 £	Total 28-Feb-22 £
CMIAID (Interest Bearing)	1	-	1	1
CMIAID (Operating Account)	-	-	-	6,352
CMIAID Paypal	18,199	-	18,199	664
Euro Account (FX)	86	-	86	151
GBP Petty Cash Account	16,211	-	16,211	380
MDL Petty Cash Account (FX)	809	-	809	761
	35,305	-	35,305	8,309

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-23 £	Total 28-Feb-22 £
Paypal hold/cancel account	(31)	-	(31)	-
VAT	5,489	-	5,489	2,179
	5,458	-	5,458	2,179

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-23 £	Total 28-Feb-22 £
British Airways American Express	94	-	94	-
CMIAID (Operating Account)	26,559	-	26,559	-
Independent Examiner's Fee	1,200	-	1,200	2,280
	27,853	-	27,853	2,280

CMIAID

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021/22- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CMIAID

England & Wales - Charity number 1149569

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

CMIAID

CHARITY REGISTRATION No: 1149569

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 0NF

CMIAID

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Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 15	Notes to the Financial Statements

CMIAID

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1149569
START OF FINANCIAL YEAR	1st March, 2021
END OF FINANCIAL YEAR	28th February 2022
TRUSTEES AT 28TH FEBRUARY 2022	M. Cross M. Hillier D. Marianciuc I. Mears S Sidorenko M Hewitt (appointed 18th November, 2021)

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Trust Deed 7th March 2012

OBJECTS

(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

CORRESPONDENCE ADDRESS Fountain House
3 Conduit Mews
London
SE18 7AP

PRIMARY BANKERS HSBC Bank Plc
8 Canada Square
London
E14 5HQ

INDEPENDENT EXAMINER Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 0NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of CMIAID on the accounts for the year ended 28th February 2022 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Richards
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 0NF



Date: 23rd January, 2023

CMIAID

TRUSTEES REPORT FOR THE YEAR ENDED 28TH FEBRUARY 2022

The trustees present their report with the financial statements of the charity for the year ended 28th February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January, 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was established in 2012 with the objective of advancing the Christian faith and relieving physical hardship in the countries of Eastern Europe and other countries and to benefit the public by the relief of poverty and the advancement of religion. CMIAID works closely with its partner organisations around the world, Asociația CMIAID Siret, A O CMIAID Moldova and CMIAID Australia in fulfilling these objectives.

Ensuring our work delivers our aims

We review our aims, activities and objectives each year. The review looks at what we have achieved and the outcome of our work in the previous 12 months.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The work of CMIAID is only possible through the dedicated work of volunteers who assist with various aspects of the work including administration, making and providing goods to assist in the relief of poverty and in many other ways. CMIAID has no paid workers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We give thanks to God that over the last 12 months of the charity's operation substantial support has been received from supporters in the United Kingdom and abroad. This has enabled CMIAID to aid our partner organisation in Moldova, which is a registered organisation called A O CMIAID Moldova.

During this financial year funding was provided for the following ministries of A O CMIAID Moldova:

- Children's Ministries (which include Bible Clubs, Camps and Christmas Outreach)
- CMIAID Fire Service (providing a fire service for the local community as well as support other fire services)
- Bethesda Soup Kitchen (providing daily hot meals to the elderly)
- Teachers Resource Centre (providing a facility for local schoolteachers to use)
- Family Support Program (providing practical help to needy families, the sick and the elderly)
- Community Assistance Program (providing equipment and resources to institutions such as hospitals and
- Literature work (publishing Christian literature and teaching materials)
- Renovation work on the Bethesda Centre and campsite.
- Funds were also sent to help meet the operational costs of A O CMIAID Moldova (wages, utilities, vehicles)

Throughout the year a substantial amount of aid was also purchased and sent from the United Kingdom to Moldova. This was accomplished with the help of Medical Missionary News, a UK registered charity who provide logistics and warehousing for CMIAID at their base in Swindon. Some of these aid goods were sourced from another UK registered charity called INKINDIRECT who have proved to be a valuable resource for CMIAID. Aid that has been sent has included general items such as clothing and bedding, toiletries, children's gift boxes, school supplies, fire-fighting equipment, toys, stationery, medical equipment, medical supplies and hygiene/cleaning items. Some were specifically sourced by CMIAID to meet the needs of different ministries in Moldova.

During the year a number of teams of volunteers visited Moldova from the United Kingdom and were able to help with various projects in Moldova, including work on the Bethesda Centre and the campsite. CMIAID was able to help organise the visit of these teams to Moldova, something which has been mutually beneficial to all parties.

CMIAID

TRUSTEES REPORT (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

Charitable activities (continued)

At the end of November 2021 Mr Michael Hewitt of Northern Ireland joined as a Trustee of CMIAID. Michael has been practically involved in the work of CMIAID for many years and has travelled to Moldova many times. He has organised teams from Northern Ireland to help with the work in Moldova as well as oversee all the electrical work done on the Bethesda Centre and CMIAID projects in Moldova. We are glad to have Michael as part of the team.

Deputation

Throughout the year deputation meetings were held in Northern Ireland, Australia and England. Matthew Hillier, along with his family, carried out most of this deputation work. The charity continues to distribute a monthly newsletter and prayer bulletin and an annual report giving more detailed information on the work of the charity and its partners overseas.

Our funding is primarily from churches, individuals and trusts.

FINANCIAL REVIEW

Reserves policy

CMIAID has very low operating overheads with no wages, rent, utilities or other regular administrative expenses to be paid. We also have no long-term liabilities, and the Trustees are careful to ensure that the charity does not get into debt. As a result, the Trustees do not foresee a situation where a large reserve of funds will be needed. We therefore have developed a policy to keep a minimal reserve in a high interest account to cover the annual costs of audit and accounting and any miscellaneous expenses that may arise.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

This report covers the period of operation of the charity from 1st March, 2021 to 28th February 2022. The Trustees meet on a regular basis, either in person or electronically, to review the work of the charity and to plan for future development of its ministry. The day-to-day operational management of the charity rests with Matthew Hillier. The day-to-day administration, including contact with donors and handling correspondence, rests with Ian Mears.

Wider network

The charity maintains close associations with its partner organisations overseas: Christian Mission International Aid (Australia); Asociatia CMIAID Siret (Romania) and A O CMIAID Moldova. Although we partner with these organisations the trustees are solely responsible for the operation of this charity.

Related parties

Both Mr Ian Mears and Mrs Marylon Cross are trustees of Christian Outreach to the Handicapped, which is a periodic supporter of CMIAID. Mrs Marylon Cross is also a trustee of Chapter Two, who provide the office space for the registered office of CMIAID. Mr Ian Mears is also a trustee of Ormonde Residential Home for the Elderly and of the Foreign Missionary Fund.

CMAID

**TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on **23 JANUARY 2023**

Signed on their behalf by Trustee, 

Printed Name: M. Hillier

CMIAID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28TH FEBRUARY 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	221,219	-	-	221,219	219,246
Charitable Activities	3b	1,943	-	-	1,943	2,860
Investment Income	3c	-	-	-	-	-
Other Incoming Resources	3d	-	-	-	-	605
TOTAL INCOMING RESOURCES		223,161	-	-	223,161	222,711
RESOURCES EXPENDED						
Cost of Generating Funds						
Costs of Charitable Activities	4a	230,284	-	-	230,284	198,737
Governance Costs	4b	6,245	-	-	6,245	2,497
TOTAL RESOURCES EXPENDED		236,530	-	-	236,530	201,234
NET INCOMING/(OUTGOING) RESOURCES		(13,368)	-	-	(13,368)	21,476
Total Funds Brought Forward		21,576	-	-	21,576	100
Transfers Between Funds		-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		8,208	-	-	8,208	21,576

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

CMIAID

BALANCE SHEET AS AT 28TH FEBRUARY 2022

		Unrestricted Funds	Restricted Funds	Total 28-Feb-22	Total 28-Feb-21
Note		£	£	£	£
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	9	2,179	-	2,179	21,258
Cash at Bank and in Hand	8	8,310	-	8,310	1,428
Total Current Assets		10,488	-	10,488	22,686
Creditors: due within one year	10	2,280	-	2,280	1,110
NET CURRENT ASSETS		8,208	-	8,208	21,576
TOTAL ASSETS less current liabilities		8,208	-	8,208	21,576
 NET ASSETS		 8,208	 -	 8,208	 21,576
 Funds of the Charity					
General Funds		8,208	-	8,208	21,576
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	-	-	-
		8,208	-	8,208	21,576

Approved by the Trustees on, 23 JANUARY 2023

Signed on their behalf by Trustee, 

Printed Name: M. Hillier

CMIAID

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CMIAID

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Change of Accounting Policies and Rules and Methods of Valuation.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings Equipment	25%
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2. TANGIBLE FIXED ASSETS

The Charity held no fixed asset investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

28th February 2022: None

28th February 2021: None

CMIAID

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations & Legacies					
Gifts, Tithes & Offerings	218,683	-	-	218,683	218,939
Gift Aid Tax Recoverable	2,536	-	-	2,536	306
	221,219	-	-	221,219	219,246
b) Charitable Activities					
Firewood Fund	1,238	-	-	1,238	-
Workers Support	705	-	-	705	2,860
	1,943	-	-	1,943	2,860
c) Investment Income					
Bank Interest	-	-	-	-	-
	-	-	-	-	-
d) Other Incoming Resources					
Sundry Income	-	-	-	-	605
	-	-	-	-	605

CMIAID

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

4. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Costs of Charitable Activities					
Administrative Costs	-	-	-	-	-
Advertising & Publicity	136	-	-	136	996
Books & Literature Costs	1,079	-	-	1,079	2,568
Freight & Shipping Costs	51,334	-	-	51,334	32,344
Gifts & Donations	615	-	-	615	33
License & Subscriptions	3,520	-	-	3,520	4,503
Ministry Expenses	136,524	-	-	136,524	149,726
Motor Vehicle Expenses	2,514	-	-	2,514	2,678
Printing, Postage & Stationery	518	-	-	518	861
Sundry Expenses	6,389	-	-	6,389	659
Telephone Costs	1,968	-	-	1,968	1,542
Travel & Subsistence	17,668	-	-	17,668	113
Workers Support	8,019	-	-	8,019	2,713
	230,284	-	-	230,284	198,737

b) Governance Costs

Bank & Interest Charges	1,255	-	-	1,255	729
Insurance Costs	236	-	-	236	-
Independent Examiners Fees	1,170	-	-	1,170	1,110
Legal & Professional Fees	3,584	-	-	3,584	659
	6,245	-	-	6,245	2,497

CMIAID

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

7. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
Fixed Assets	-	-	-	-
Net Current Assets	8,208	-	8,208	21,576
	8,208	-	8,208	21,576

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
Cash at Bank and in Hand	8,310	-	8,310	1,428
	8,310	-	8,310	1,428

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
VAT	2,179	-	2,179	21,258
	2,179	-	2,179	21,258

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
Sundry Creditors	-	-	-	-
Independent Examiner's Fees	2,280	-	2,280	1,110
	2,280	-	2,280	1,110

CMIAID

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

11. STAFF COSTS AND NUMBERS

The Charity employed no member staff under the PAYE Scheme during this or the previous financial period.

12. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them. (2020/21: None)

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CMIAID

England & Wales - Charity number 1149569

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

CMIAID

CHARITY REGISTRATION No: 1149569

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 0NF

CMIAID

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Page 4	Independent Examiner's Report to the Trustees
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Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 15	Notes to the Financial Statements

CMIAID

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1149569
START OF FINANCIAL YEAR	1st March, 2020
END OF FINANCIAL YEAR	28th February 2021
TRUSTEES AT 28TH FEBRUARY 2021	M. Cross M. Hillier D. Marianciuc I. Mears S Sidorenko

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Trust Deed 7th March 2012

OBJECTS

(A) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF SUPPORT IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

(B) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN EASTERN EUROPE OR SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

CORRESPONDENCE ADDRESS	Fountain House 3 Conduit Mews London SE18 7AP
-------------------------------	--

PRIMARY BANKERS	HSBC Bank Plc 8 Canada Square London E14 5HQ
------------------------	---

INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 0NF
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of CMIAID on the accounts for the year ended 28th February 2021 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Richards
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 0NF

Date: 31st December 2021

CMIAID

TRUSTEES REPORT FOR THE YEAR ENDED 28TH FEBRUARY 2021

The trustees present their report with the financial statements of the charity for the year ended 28th February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January, 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was established in 2012 with the objective of advancing the Christian faith and relieving physical hardship in the countries of Eastern Europe and other countries and to benefit the public by the relief of poverty and the advancement of religion. CMIAID works closely with its partner organisations around the world, Asociatia CMIAID Siret, A O CMIAID Moldova and CMIAID Australia in fulfilling these objectives.

Ensuring our work delivers our aims

We review our aims, activities and objectives each year. The review looks at what we have achieved and the outcome of our work in the previous 12 months.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The work of CMIAID is only possible through the dedicated work of volunteers who assist with various aspects of the work including administration, making and providing goods to assist in the relief of poverty and in many other ways. Volunteers are based at number of locations around the United Kingdom. Administration work is done at the charities registered address in London. Sorting of goods and container packing is done at Market Deeping in Cambridgeshire. We also have other helpers who prepare goods in Northern Ireland and Scotland. All volunteers make an invaluable contribution to the work of the charity. CMIAID has no paid workers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2020 has been marked by uncertainty, instability, and fear for many. In such circumstances we have seen even more need for the assistance that CMIAID can offer to those in need of help. Many of the usual activities of our partner organisation A O CMIAID Moldova, in Moldova, were curtailed during this period of pandemic. At the same time many new opportunities opened for both the practical and spiritual assistance that CMIAID offers.

Due to the high demands for PPE, cleaning products and hygiene items due to the pandemic a lot of resources were used in 2020/21 in the preparation of aid containers for Moldova. We are tremendously thankful to the charity In-kind Direct for the large quantities of these items that they were able to supply and which we were able to send to help those in need in Moldova.

During this period, we were also able to establish a new base of operation in England. A packing location for containers has been set up at a storage facility in Market Deeping, Cambridgeshire and seven containers were sent from the location to Moldova during the period of this report. This facility continues to be a great blessing to the work, and we are thankful to the Lord for dedicated team of volunteers that continue to help with this very practical aspect of the work of the charity.

CMI AID

TRUSTEES REPORT (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

Charitable activities (continued)

Our main international partner continues to be A O CMI AID Moldova in the Republic of Moldova. Substantial financial support is directed to A O CMI AID Moldova to fund various programs. Also, all aid containers are consigned to A O CMI AID Moldova. Funds and products that are sent are used to support various ministries including:

- Soup Kitchen (providing daily hot meals to the elderly)
- Community Assistance Program (providing help to institutions in Moldova)
- Social Assistance Program (providing help to needy families)
- CMI AID Fire Service
- Children Ministries
- Teachers Resource Centre
- Events such as summer camps and the Christmas Festival
- Literature publishing programme

The Trustees also note the substantial funding that has come from CMI AID Australia during the period of this report. Many supplies that are needed for the work in Moldova are more easily shipped from the United Kingdom than from Australia. This has been particularly so during the period of the pandemic when logistics have been a huge problem. For this reason, CMI AID Australia provides funding to CMI AID in the United Kingdom to specifically fund the purchase of needs for the containers being sent to Moldova.

Funding of the charity continues to be primarily from churches, individuals, trusts and from partner organisations such as CMI AID Australia. In a normal year several deputation trips would be carried within the United Kingdom and abroad by Matthew Hillier, however, due to the restrictions in place no in person meetings were possible during the period of this report. Several reports were given over Zoom.

FINANCIAL REVIEW

Reserves policy

CMI AID has very low operating overheads with no wages, rent, utilities or other regular administrative expenses to be paid, except for monthly rental on the storage containers which is on a month by month, rather than lease basis. We also have no long-term liabilities, and the Trustees are careful to ensure that the charity does not get into debt. As a result, the Trustees do not foresee a situation where a large reserve of funds will be needed. We therefore have developed a policy to keep a minimal reserve in a high interest account to cover the annual costs of audit and accounting and any miscellaneous expenses that may arise.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

This report covers the period of operation of the charity from 1st March, 2020 to 28th February 2021. The Trustees meet on a regular basis, either in person or electronically, to review the work of the charity and to plan for future development of its ministry. The day-to-day operational management of the charity rests with Matthew Hillier. The day-to-day administration, including contact with donors and handling correspondence, rests with Ian Mears.

Wider network

The charity maintains close associations with its partner organisations overseas: Christian Mission International Aid (Australia); Asociatia CMI AID Siret (Romania) and A O CMI AID Moldova. Although we partner with these organisations the trustees are solely responsible for the operation of this charity.

CMAID

**TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Related parties

Both Mr Ian Mears and Mrs Marylon Cross are trustees of Christian Outreach to the Handicapped, which is a periodic supporter of CMAID. Mrs Marylon Cross is also a trustee of Chapter Two, who provide the office space for the registered office of CMAID. Mr Ian Mears is also a trustee of the Foreign Missionary Fund.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 31st December, 2021.....

Signed on their behalf by Trustee, 

Printed Name: M. Hillier

CMIAID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28TH FEBRUARY 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	219,246	-	-	219,246	205,067
Charitable Activities	3b	2,860	-	-	2,860	10,200
Investment Income	3c	-	-	-	-	-
Other Incoming Resources	3d	605	-	-	605	-
TOTAL INCOMING RESOURCES		222,711	-	-	222,711	215,267
RESOURCES EXPENDED						
Cost of Generating Funds						
Costs of Charitable Activities	4a	198,737	-	-	198,737	209,128
Governance Costs	4b	2,497	-	-	2,497	4,257
TOTAL RESOURCES EXPENDED		201,234	-	-	201,234	213,385
NET INCOMING/(OUTGOING) RESOURCES		21,476	-	-	21,476	1,882
Total Funds Brought Forward		100	-	-	100	(1,783)
Transfers Between Funds		-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		21,576	-	-	21,576	100

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

CMI AID

**BALANCE SHEET
AS AT 28TH FEBRUARY 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £	Total 28-Feb-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	9	21,258	-	21,258	-
Cash at Bank and in Hand	8	1,428	-	1,428	1,342
Total Current Assets		22,686	-	22,686	1,342
Creditors: due within one year	10	1,110	-	1,110	1,242
NET CURRENT ASSETS		21,576	-	21,576	100
TOTAL ASSETS less current liabilities		21,576	-	21,576	100
 NET ASSETS		 21,576	 -	 21,576	 100
 Funds of the Charity					
General Funds		21,576	-	21,576	21,576
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	-	-	-
		21,576	-	21,576	21,576

Approved by the Trustees on,.....31st December, 2021.....

Signed on their behalf by Trustee, 

Printed Name: M. Hillier

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Change of Accounting Policies and Rules and Methods of Valuation.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings Equipment	25%
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2. TANGIBLE FIXED ASSETS

The Charity held no fixed asset investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

28th February 2021: None

28th February 2020: None

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies					
Gifts, Tithes & Offerings	218,939	-	-	218,939	204,199
Gift Aid Tax Recoverable	306	-	-	306	868
	219,246	-	-	219,246	205,067
b) Charitable Activities					
Workers Support	2,860	-	-	2,860	10,200
	2,860	-	-	2,860	10,200
c) Investment Income					
Bank Interest	-	-	-	-	-
	-	-	-	-	-
d) Other Incoming Resources					
Sundry Income	605	-	-	605	-
	605	-	-	605	-

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

4. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2020/21	TOTAL 2019/20
	£	£	£	£	£
a) Costs of Charitable Activities					
Advertising & Publicity	996	-	-	996	189
Books & Literature Costs	2,568	-	-	2,568	9,186
Freight & Shipping Costs	32,344	-	-	32,344	13,487
Gifts & Donations	33	-	-	33	-
License & Subscriptions	4,503	-	-	4,503	3,009
Ministry Expenses	149,726	-	-	149,726	130,433
Mission Teams	-	-	-	-	105
Motor Vehicle Expenses	2,678	-	-	2,678	1,023
Printing, Postage & Stationery	861	-	-	861	521
Sundry Expenses	659	-	-	659	294
Telephone Costs	1,542	-	-	1,542	1,042
Travel & Subsistence	113	-	-	113	20,753
Workers Support	2,713	-	-	2,713	29,087
	198,737	-	-	198,737	209,128
b) Governance Costs					
Bank & Interest Charges	729	-	-	729	1,916
Insurance Costs	-	-	-	-	1,158
Independent Examiners Fees	1,110	-	-	1,110	1,020
Legal & Professional Fees	659	-	-	659	162
	2,497	-	-	2,497	4,257

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

6. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

7. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £	Total 28-Feb-20 £
Fixed Assets	-	-	-	-
Net Current Assets	21,576	-	21,576	100
	21,576	-	21,576	100

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £	Total 28-Feb-20 £
Cash at Bank and in Hand	1,428	-	1,428	1,342
	1,428	-	1,428	1,342

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £	Total 28-Feb-20 £
VAT	21,258	-	21,258	-
	21,258	-	21,258	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £	Total 28-Feb-20 £
Sundry Creditors	-	-	-	222
Independent Examiner's Fee	1,110	-	1,110	1,020
	1,110	-	1,110	1,242

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 28TH FEBRUARY 2021

11. STAFF COSTS AND NUMBERS

The Charity employed no member staff under the PAYE Scheme during this or the previous financial period.

12. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them. (2019/20: None)

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.