

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

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

Charitable activities (continued)

Our main international partner continues to be A O CMIAID Moldova in the Republic of Moldova. Substantial financial support is directed to A O CMIAID Moldova to fund various programs. Also, all aid containers are consigned to A O CMIAID 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)
- CMIAID 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 CMIAID 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, CMIAID Australia provides funding to CMIAID 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 CMIAID 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

CMIAID 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 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.

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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 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 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

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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.

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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

CMIAID

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

CMIAID

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.