

**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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# CMIAID

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1149569
<b>START OF FINANCIAL YEAR</b>	1st March, 2021
<b>END OF FINANCIAL YEAR</b>	28th February 2022
<b>TRUSTEES AT 28TH FEBRUARY 2022</b>	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  
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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 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, 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. 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 INKINDDIRECT 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.

## CMIAID

### 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 £
<b>INCOMING RESOURCES</b>						
<b>Incoming Resources from Generated Funds</b>						
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
<b>TOTAL INCOMING RESOURCES</b>		<b>223,161</b>	<b>-</b>	<b>-</b>	<b>223,161</b>	<b>222,711</b>
<b>RESOURCES EXPENDED</b>						
<b>Cost of Generating Funds</b>						
Costs of Charitable Activities	4a	230,284	-	-	230,284	198,737
Governance Costs	4b	6,245	-	-	6,245	2,497
<b>TOTAL RESOURCES EXPENDED</b>		<b>236,530</b>	<b>-</b>	<b>-</b>	<b>236,530</b>	<b>201,234</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(13,368)</b>	<b>-</b>	<b>-</b>	<b>(13,368)</b>	<b>21,476</b>
Total Funds Brought Forward		21,576	-	-	21,576	100
Transfers Between Funds		-	-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,208</b>	<b>-</b>	<b>-</b>	<b>8,208</b>	<b>21,576</b>

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

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

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

# CMIAID

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

### 4. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021/22 £</b>	<b>TOTAL 2020/21 £</b>
<b>a) Costs of Charitable Activities</b>					
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
	<b>230,284</b>	<b>-</b>	<b>-</b>	<b>230,284</b>	<b>198,737</b>

### 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
	<b>6,245</b>	<b>-</b>	<b>-</b>	<b>6,245</b>	<b>2,497</b>

# 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 £	<b>Total 28-Feb-22 £</b>	<b>Total 28-Feb-21 £</b>
Fixed Assets	-	-	-	-
Net Current Assets	8,208	-	8,208	21,576
	<b>8,208</b>	<b>-</b>	<b>8,208</b>	<b>21,576</b>

### 8. CASH AT BANK AND IN HAND

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

### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	<b>Total 28-Feb-22 £</b>	<b>Total 28-Feb-21 £</b>
VAT	2,179	-	2,179	21,258
	<b>2,179</b>	<b>-</b>	<b>2,179</b>	<b>21,258</b>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

## **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.