

REAPER MINISTRIES INTERNATIONAL

England & Wales · Charity number 1161632

Details

Other names	REAPER MINISTRIES
Status	Registered
Legal form	CIO
Registered	2015-05-12
Register	View on the Charity Commission register

Contact

Address	11 Earlswood Park Gateshead Tyne And Wear NE9 6AW
Phone	01914201218
Email	websters@blueyonder.co.uk

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF THE PUBLIC IN 3RD WORLD COUNTRIES (IN PARTICULAR BUT NOT EXCLUSIVELY IN MALAWI) AS THE TRUSTEES SEE FIT, INCLUDING BYA) PROVIDING AND ASSISTING IN THE PROVISION OF A FREE PRIMARY SCHOOL FOR ORPHANED CHILDREN AND CHILDREN FROM THE POOREST FAMILIESB) THE PROVISION OF A FREE BREAKFAST FOR THE CHILDREN IN THE SCHOOL, TO ENABLE EFFECTIVE LEARNINGC) THE PROVISION OF FREE TEACHING FOR ILLITERATE AND INNUMERATE PARENTS AND CARERS OF THE CHILDREN IN THE SCHOOLD) THE AWARDING OF GRANTS TO ENABLE THE CHILDREN IN THE SCHOOL TO PROGRESS TO SECONDARY SCHOOLS.2. TO ADVANCE THE CHRISTIAN RELIGION (AS OUTLINED IN THE EVANGELICAL ALLIANCE STATEMENT OF FAITH), MAINLY BUT NOT EXCLUSIVELY IN THIRD WORLD COUNTRIES, FOR THE BENEFIT OF THE PUBLIC, INCTUDINGTHROUGH THE HOLDING OF FREE CONFERENCES, SEMINARS AND PUBLIC MEETINGS.

Activities: RMI is a Christian organisation which works in 3rd world countries, mainly Malawi. Currently we have a project working with abused women in development, and we provide funding and advice to a primary school. One or more trustees visit the projects most years, to assess the use of funding, and invitations to speak in churches and other venues are taken up.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, The General Public/mankind

Geography

- India
- Malawi
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£17,698	£19,493	-	-
2024-07-31	£21,448	£26,755	-	-
2023-07-31	£32,360	£30,330	-	-
2022-07-31	£30,117	£35,292	-	-
2021-07-31	£47,994	£38,360	-	-
2020-07-31	£31,743	£30,180	-	-

Trustees

Name	Role	Appointed
Dr Mary Fiona Annette Horsfield		2025-06-24
John Christopher Webster		2023-06-29
Marjorie Webster		2026-05-18

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2025

Charity Number 1161632

REAPER MINISTRIES INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2025

Contents	Page
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Receipts and Payments	6
Statement of Assets and Liabilities	7
Notes to the financial statements	8 to 12

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2025

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 July 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

Objectives and Activities

Aims of the Charity The objects of the CIO are: -

1. To advance the education of the public in 3rd world countries (in particular but not exclusively} in Malawi) as the trustees see fit, including by
 - a) Providing and assisting with the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning.
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.

2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars and public meetings.

These have are to be augmented by the addition of the following object to reflect the expanding work of H4HI

The relief of poverty in third world Countries (mainly Malawi) and in the UK, including by setting up and running of projects to work with disadvantaged, abused and impoverished people to help them improve their situation, and by working with other groups with similar aims.

Objectives, strategies and activities for the year

The main objective for the year was to continue to raise the funds for the support of the two projects to continue operation at around the existing level of activity.

All of the current activities are in the Third World – currently in Malawi. The largest part of the work is the operation and development of a primary school - Good Hope Free Primary School in Lilongwe, the capital of Malawi.

A child sponsorship scheme to assist leavers from Good Hope School going on to secondary school started in late 2017 – however this is drawing to a close having assisted some 28 students of which 3 have since gone on to university. The government is now covering the costs of tuition for secondary school students.

The other activity, also in Lilongwe, is the initiative Hope for the Hopeless Initiative (H4HI) which assists in helping with family, employment and financial problems. Some teenagers were helped to get back into education.

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2025

Public Benefit Statement

The beneficiaries of the project are children from deprived backgrounds in Malawi both at the school and those who were supported on into secondary education. Also, the beneficiaries of the H4HI project are Malawian adults and children

Contribution by Volunteers

There were no volunteer contributions other than by the Trustees themselves plus the financial and other administrative work by J.C. and M. Webster.

Achievements and Performance

Good Hope School continued to run very successfully, and the Hope for the Hopeless initiative carried out some useful support of individuals on a small scale .

Evaluation and outputs

The school continued with a full number of children (c. 450) and all those entered for the national primary school leaving exams passed. A quarter of these leavers (9) were selected for Secondary School places.

Fundraising

By keeping in touch with supporters through newsletters and magazines. (hard copy and electronic).

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £17,698 (2024: £21,448) and expenditure of £19,493. (2024: £26,755). There was an operating deficit of £1,795 (2024: deficit of £5,307).

At 31 July 2025 the Charity had net assets of £6,735 (2024: £8,530).

Reserves policy/No reserves reason/Going concern

The Trustees do not have a specific reserve. However, they consider the level of year end bank balance, £6,735 (2024: £ 8,530), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. The main liabilities if the charity were to suddenly close would be meet the redundancy payments for staff in the two projects in Malawi that the CIO supports. These are estimated at £2,500.

At the beginning of the year there were within the bank balances, designated funds of £4,500 given for the building of a centre associated with the work of H4HI. However, there is little prospect of this going ahead in the near future and so £2,000 of this has been used for general operating costs.

As far as it is feasible funds are kept in higher interest accounts.

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2025

Risk Management

Risks fall into the following categories –

- a) Loss of income stream. - it may be necessary to cut back on staff levels in one or both projects.
- b) Inflation and exchange rate changes. This was notable again during this year and not predictable. If it happens in future, it may be necessary to cut back on staff levels in one or both projects.

Plans for future periods

To keep the school going at the same level of activity, and to expand the work of H4HI in the short to medium term.

Develop ways of generating income for the projects in Malawi itself.

Set up a new website.

Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Reaper Ministries International
Charity number	1161632
Registered office	11 Earlswood Park Gateshead NE9 6AW
Trustees and Members of the Board	Richard Trotter (resigned March 2025) June Trotter (resigned March 2025) Annette Horsfield (appointed 24 June 2025) Michael Bushby John Webster Tony Henrick Marjorie Webster (resigned June 2025)
Chief Executive and Senior staff members	NA
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Place Newcastle upon Tyne. NE1 4BX.
Bankers	CAF Bank

Structure, governance and management

The charity is a Community Interest Organisation. It is governed by a Board of Trustees. The charity's income is made up of donations made by individuals and other bodies. It currently primarily raises and provides funding to two ongoing projects in Malawi. These are self-governing organisations registered in Malawi. However, there is close supervision of these by the charity's Trustees.

**REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2025**

The trustees meet formally twice a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day-to-day work.

Governing Document Deed dated 2016

Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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.

Approved by the Trustees on 18.05.2026 and signed on their behalf by:

John Webster
Chair

REAPER MINISTRIES INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 July 2025

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2025, which are set out on pages 6 to 12.

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 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 19.05.2026

REAPER MINISTRIES INTERNATIONAL

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Receipts from:</u>					
Donations and legacies	5	17,624	-	17,624	21,325
Investments	6	74	-	74	123
Total receipts		17,698	-	17,698	21,448
<u>Payments on:</u>					
Operation of the charity	7	19,493	-	19,493	26,755
Total payments		19,493	-	19,493	26,755
<u>Reconciliation of funds</u>					
Net of receipts/payments		(1,795)	-	(1,795)	(5,307)
Cash funds brought forward		8,530	-	8,530	13,837
Cash carried forward		6,735	-	6,735	8,530

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 12 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash funds					
Cash at bank and in hand	13	6,735	-	6,735	8,530
Assets: amounts receivable within one year	12			4,900	2,521
Liabilities: amounts falling due within one year	14			1,008	624

These financial statements were approved by the Board on: 18.05.2026

and are signed on its behalf by: John Webster
Chair

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with 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.

Reaper Ministries International meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £6,735 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Volunteer help

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

3.4 Interest receivable

Interest on funds held on deposit is included when received.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Donations and legacies				
Giving - School	15,069	-	15,069	16,881
Giving - Mission and general	840	-	840	411
Giving - Hope for the Hopeless Initiative	1,690	-	1,690	1,260
Gift Aid refund	-	-	-	2,773
Other	25	-	25	-
	<u>17,624</u>	<u>-</u>	<u>17,624</u>	<u>21,325</u>
6 Receipts from investments				
Bank interest	74	-	74	123
	<u>74</u>	<u>-</u>	<u>74</u>	<u>123</u>

Receipts were £17,698 (2024: £21,448) of which £17,698 was unrestricted or designated (2024: £21,448) and £0 was restricted (2024: £0)

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
7 Charitable activities				
<u>Direct costs</u>				
Transfer to Malawi	19,433	-	19,433	26,613
<u>Support costs</u>				
Other payments	60	-	60	142
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	-	-	-
	<u>19,493</u>	<u>-</u>	<u>19,493</u>	<u>26,755</u>

Payments on charitable activities were £19,493 (2024: £26,755) of which £19,493 was unrestricted or designated (2024: £26,755) and £0 was restricted (2024: £0)

8 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	384	324
	<u>384</u>	<u>324</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

9 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

The key management personnel of the charity comprise the trustees.. The total employee benefits of the key management personnel of the charity were £0.

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Assets (receivable within 1 year)

	2025 £	2024 £
Gift Aid	4,900	2,521
	<u>4,900</u>	<u>2,521</u>

13 Cash at bank and in hand

	2025 £	2024 £
Current account	6,066	5,424
Gold account	669	3,106
	<u>6,735</u>	<u>8,530</u>

14 Liabilities (payable within 1 year)

	2025 £	2024 £
Independent examination fee	384	324
Other creditors	624	300
	<u>1,008</u>	<u>624</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

15 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 July 2025

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	4,030	17,698	(17,493)	-	4,235
Designated funds					
Community Centre	4,500	-	(2,000)	-	2,500
Totals	8,530	17,698	(19,493)	-	6,735

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
Community Centre	Funds to build a Community Centre.

17 Capital commitments

As at 31 July 2025, the charity had no capital commitments (2024 -£nil)

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2024

Charity Number 1161632

REAPER MINISTRIES INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2024

Contents	Page
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Receipts and Payments	6
Statement of Assets and Liabilities	7
Notes to the financial statements	8 to 12

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2024

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 July 2024.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

Objectives and Activities

Aims of the Charity The objects of the CIO are: -

1. To advance the education of the public in 3rd world countries (in particular but not exclusively} in Malawi) as the trustees see fit, including by
 - a) Providing and assisting in the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.

2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars and public meetings.

These have are to be augmented by the addition of the following object to reflect the expanding work of H4HI

The relief of poverty in third world Countries (mainly Malawi) and in the UK, including by setting up and running of projects to work with disadvantaged, abused and impoverished people to help them improve their situation, and by working with other groups with similar aims

Objectives, strategies and activities for the year

The main objective for the year was to continue to raise the funds for the support of the two projects to continue operation at around the existing level of activity.

All of the current activities are in the Third World – currently in Malawi. The largest part of the work is the operation and development of a primary school - Good Hope Free Primary School in Lilongwe, the capital of Malawi. In July 2023 it had approximately 400 pupils.

A child sponsorship scheme to assist leavers from Good Hope School going on to secondary school started in late 2017 – however this is drawing to a close having assisted some 28 students of which 3 have since gone on to university.

The other activity, also in Lilongwe, is the initiative Hope for the Hopeless Initiative (H4HI) which assists in combatting domestic violence and helping those affected. Some of the restricted funds were used to carry out refurbishment of buildings of the site purchased in 2021-2 and being currently used to run H4HI,

Public Benefit Statement

What has the charity done for 23-24 which benefits the public at large?

The beneficiaries of the project are children from deprived backgrounds in Malawi both at the school and those who are supported on into secondary education. Also the beneficiaries of the H4HI project are Malawian adults and children helped with dealing with family, employment and financial problems.

Contribution by Volunteers

There were no volunteer contributions other than by the Trustees themselves plus the financial and other administrative work by M. Webster

Achievements and Performance

Good Hope School continued to run successfully, and the Hope for the Hopeless initiative carried out some useful support of individuals.

Evaluation and outputs

The school continued with a full number of children (c. 450) and all those entered for the national primary school leaving exams passed. That opens up the possibility of them going on to secondary school if sponsorship can be found. Secondary school fees are beyond the means of 99% of parents/guardians.

Fundraising

By keeping in touch with supporters through newsletters and magazines. (hard copy and electronic).

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £21,448 (2023: £32,360) and expenditure of £26,755 (2023: £30,330). There was an operating deficit of £5,307 (2023: surplus of £2,030).

At 31 July 2024 the Charity had net assets of £8,530 (2023: £13,837).

Reserves policy/No reserves reason/Going concern

The Trustees do not have a specific reserve. However, they consider the level of year end bank balance, £8,530 (2023 £13,837), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. The main liabilities if the charity were to suddenly close would be to meet the redundancy payments of staff in the two organisations in Malawi that the CIO supports. These are estimated at £1500

Within the bank balances are designated funds of £2,000 given for the building of a centre associated with the work of H4HI.

As far as is feasible funds are kept in higher interest accounts.

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2024

Risk Management

Risks fall into the following categories -

Loss of income stream. - it may be necessary to cut back on staff levels in one or both projects.

Inflation and exchange rate changes. This was notable during this year and not predictable. If it happens in future, it may be necessary to cut back on staff levels in one or both projects.

Plans for future periods

To keep the school going at the same level of activity, and to expand the work of H4HI in the short to medium term.

Also to develop ways of generating income for the projects in Malawi itself.

To investigate and plan setting up a project of appropriate support work (with similarities to H4HI) in the North East of England.

Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Reaper Ministries International
Charity number	1161632
Registered office	11 Earlswood Park Gateshead NE9 6AW
Trustees and Members of the Board	Richard Trotter June Trotter Ron Bignell (resigned 28 February 2024. Michael Bushby John Webster Tony Henrick Marjorie Webster (appointed Feb 2024)
Chief Executive and Senior staff members	NA
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Place Newcastle upon Tyne. NE1 4BX.
Bankers	CAF Bank

Structure, governance and management

The charity is a Community Interest Organisation. It is governed by a Board of Trustees. The charity's income is made up of donations made by individuals and other bodies. It currently primarily raises and provides funding to two ongoing projects in Malawi. These are self-governing organisations registered in Malawi. However, there is close supervision of these by the charity's Trustees.

**REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2024**

The trustees meet formally twice a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day-to-day work.

Governing Document Deed dated 2016

Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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.

Approved by the Trustees on 21.05.2025 and signed on their behalf by:

Tony Henrick
Chair

REAPER MINISTRIES INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 July 2024

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2024, which are set out on pages 6 to 12.

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 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 21.05.2025

REAPER MINISTRIES INTERNATIONAL

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 July 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Receipts from:</u>					
Donations and legacies	5	21,325	-	21,325	32,274
Investments	6	123	-	123	86
Total receipts		21,448	-	21,448	32,360
<u>Payments on:</u>					
Operation of the charity	7	26,755	-	26,755	30,330
Total payments		26,755	-	26,755	30,330
<u>Reconciliation of funds</u>					
Net of receipts/payments		(5,307)	-	(5,307)	2,030
Cash funds brought forward		13,837	-	13,837	11,807
Cash carried forward		8,530	-	8,530	13,837

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 12 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 July 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash funds					
Cash at bank and in hand	13	8,530	-	8,530	13,837
Assets: amounts receivable within one year	12			2,521	3,477
Liabilities: amounts falling due within one year	14			624	300

These financial statements were approved by the Board on: 21.05.2025

and are signed on its behalf by: Tony Henrick
Chair

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with 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.

Reaper Ministries International meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £8,530 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Volunteer help

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

3.4 Interest receivable

Interest on funds held on deposit is included when received.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Donations and legacies				
Giving - School	16,881	-	16,881	19,041
Giving - Mission and general	411	-	411	7,710
Giving - Hope for the Hopeless Initiative	1,260	-	1,260	4,273
Giving - UK team visit	-	-	-	1,180
Gift Aid refund	2,773	-	2,773	-
Other	-	-	-	70
	<u>21,325</u>	<u>-</u>	<u>21,325</u>	<u>32,274</u>
6 Receipts from investments				
Bank interest	123	-	123	86
	<u>123</u>	<u>-</u>	<u>123</u>	<u>86</u>

Receipts were £21,448 (2023: £32,360) of which £21,448 was unrestricted or designated (2023: £32,360) and £0 was restricted (2023: £0)

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
7 Charitable activities				
<u>Direct costs</u>				
Transfer to Malawi	26,613	-	26,613	30,100
<u>Support costs</u>				
Other payments	142	-	142	180
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	-	-	50
	<u>26,755</u>	<u>-</u>	<u>26,755</u>	<u>30,330</u>

Payments on charitable activities were £26,755 (2023: £30,330) of which £26,755 was unrestricted or designated (2023: £30,330) and £0 was restricted (2023: £0)

8 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	324	300
	<u>324</u>	<u>300</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

9 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

The key management personnel of the charity comprise the trustees.. The total employee benefits of the key management personnel of the charity were £0.

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Assets (receivable within 1 year)

	2024 £	2023 £
Gift Aid	2,521	3,477
	<u>2,521</u>	<u>3,477</u>

13 Cash at bank and in hand

	2024 £	2023 £
Current account	5,424	8,845
Gold account	3,106	4,992
	<u>8,530</u>	<u>13,837</u>

14 Liabilities (payable within 1 year)

	2024 £	2023 £
Independent examination fee	324	300
Other creditors	300	-
	<u>624</u>	<u>300</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

15 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 July 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	9,337	21,448	(26,755)	-	4,030
Designated funds					
Community Centre	4,500	-	-	-	4,500
Totals	13,837	21,448	(26,755)	-	8,530

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
Community Centre	Funds to build a Community Centre.

17 Capital commitments

As at 31 July 2024, the charity had no capital commitments (2023 -£nil)

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2023

Charity Number 1161632

REAPER MINISTRIES INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2023

Contents	Page
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Receipts and Payments	6
Statement of Assets and Liabilities	7
Notes to the financial statements	8 to 13

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year 31 July 2023.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

1. Objectives and Activities

Aims of the Charity

The objects of the CIO are

1. To advance the education of the public in 3rd world countries (in particular but not exclusively} in Malawi) as the trustees see fit, including by
 - a) Providing and assisting in the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning.
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.
2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars and public meetings.

2. Policy on Grant Making

The CIO does not make grants to individuals.

3. Contribution by Volunteers

There were no volunteer contributions other than by the Trustees themselves

4. Achievements and Performance

Good Hope School continued to run successfully and the Hope for the Hopeless initiative, which is in its infancy, carried out some useful support of individuals. The Assistant Director of the school visited the UK during the year to raise awareness of the school's work and to encourage ongoing support

5. Fundraising

The Charity fundraises by keeping in touch with supporters through newsletters and magazines. (Hard copy and electronic), and making appeals for funds for specific projects. Two schools in the UK raise funds for the school on an occasional basis. Gift Aid is claimed on eligible donations.

6. Investments

None

REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT
For the year ended 31 July 2023

7. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £32,360 (2022: £30,117) and expenditure of £30,330 (2022: £35,292). There was an operating surplus of £2,030 (2022: deficit of £5,175).

At 31 July, 2023 the Charity had net assets of £13,837 (2022: £11,807).

8. Reserves policy/No reserves reason/Going concern

The Trustees do not have a specific reserve. However they consider the level of year end bank balance, £13,837 (2022 £11,807), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. The main liabilities, if the charity were to suddenly close, would be to meet the redundancy payments of staff in the two organisations in Malawi that the CIO supports. These are estimated at £3,000.

Within the bank, balances are designated funds of £4,500 donated for the building of a centre associated with the work of H4HI.

As far as is feasible funds are kept in higher interest accounts.

9. Risk Management

There are no significant risks to the operation of the Charity.

10. Plans for future periods

To maintain the same level of activity in the short term, and to raise funds for the expansion of the work of H4HI in the medium term.

**REAPER MINISTRIES INTERNATIONAL
TRUSTEES ANNUAL REPORT**
For the year ended 31 July 2023

11. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Reaper Ministries International
Charity number	1161632
Registered office	11 Earlswood Park Gateshead NE9 6AW
Trustees and Members of the Board	Richard Trotter June Trotter Mike McGarry (resigned 25 January 2023). Martha McGarry (resigned June 2023) Joe McFadden (resigned June 2023) Mal McFadden (resigned June 2023) Ron Bignell Michael Bushby John Webster (appointed 30 June 2023) Tony Henrick (appointed 30 June 2023)
Chief Executive and Senior staff members	NA
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	CAF Bank

15. Structure, governance and management

The charity is a Community Interest Organisation. It is governed by a Board of Trustees. The charity's income is made up of donations from individuals and other bodies. It primarily raises and provides funding for two ongoing projects in Malawi. These are self-governing organisations registered in Malawi.

The trustees meet formally four times a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day-to-day work.

Governing Document Deed dated 13/11/2014

Recruitment and Appointment of the Board

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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.

Approved by the Trustees on _____ and signed on their behalf by:

Tony Henrick
Chair

REAPER MINISTRIES INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 July 2023

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2023, which are set out on pages 6 to 13.

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 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date:

REAPER MINISTRIES INTERNATIONAL

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 July 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Receipts from:</u>					
Donations and legacies	5	32,274	-	32,274	30,111
Investments	6	86	-	86	6
Total receipts		32,360	-	32,360	30,117
<u>Payments on:</u>					
Operation of the charity	7	30,330	-	30,330	35,292
Total payments		30,330	-	30,330	35,292
<u>Reconciliation of funds</u>					
Net of receipts/payments		2,030	-	2,030	(5,175)
Cash funds brought forward		11,807	-	11,807	16,982
Cash carried forward		13,837	-	13,837	11,807

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 13 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 July 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash funds					
Cash at bank and in hand	13	13,837	-	13837	11,807
Assets: amounts receivable within one year	12			3,477	4,450
Liabilities: amounts falling due within one year	14			300	180

These financial statements were approved by the Board on: _____

and are signed on its behalf by:

Tony Henrick
Chair

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with 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.

Reaper Ministries International meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £13,837 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the Statement of Receipts and Payments when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as a receipt with the equivalent amount recognised as a payment under the appropriate heading in the Statement of Receipts and Payments.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

3.5 Volunteer help

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

3.6 Interest receivable

Interest on funds held on deposit is included when received.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as a receipt earned from the provision of goods and services as a receipt from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
5 Donations and legacies				
Giving - School	19,041	-	19,041	15,643
Giving - Mission and general	7,710	-	7,710	4,226
Giving - Hope for the Hopeless Initiative	4,273	-	4,273	2,890
Giving - UK team visit	1,180	-	1,180	7,352
Other	70	-	70	-
	<u>32,274</u>	<u>-</u>	<u>32,274</u>	<u>30,111</u>
6 Receipts from investments				
Bank interest	86	-	86	6
	<u>86</u>	<u>-</u>	<u>86</u>	<u>6</u>

Receipts were £32,360 (2022: £30,117) of which £32,360 was unrestricted or designated (2022: £30,117) and £0 was restricted (2022: £0)

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
7 Charitable activities				
<u>Direct costs</u>				
Transfer to Malawi	30,100	-	30,100	25,000
UK team visit and Mission expenses	-	-	-	10,095
<u>Support costs</u>				
Other payments	180	-	180	17
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	50	-	50	180
	<u>30,330</u>	<u>-</u>	<u>30,330</u>	<u>35,292</u>

Payments on charitable activities were £30,330 (2022: £35,292) of which £30,330 was unrestricted or designated (2022: £35,292) and £0 was restricted (2022: £0)

8 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	<u>50</u>	180
	<u>50</u>	<u>180</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

9 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

The key management personnel of the charity comprise the trustees.. The total employee benefits of the key management personnel of the charity were £0.

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Assets (receivable within 1 year)

	2023 £	2022 £
Gift Aid	3,477	4,450
	<u>3,477</u>	<u>4,450</u>

13 Cash at bank and in hand

	2023 £	2022 £
Current account	8,845	9,357
Gold account	4,992	2,450
	<u>13,837</u>	<u>11,807</u>

14 Liabilities (payable within 1 year)

	2023 £	2022 £
Independent examination fee	300	180
	<u>300</u>	<u>180</u>

REAPER MINISTRIES INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2023

15 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 July 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	7,307	32,360	(30,330)	-	9,337
Designated funds					
Community Centre	4,500	-	-	-	4,500
Totals	11,807	32,360	(30,330)	-	13,837

Analysis of movements in unrestricted funds For the year ended 31 July 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	12,482	30,117	(35,292)	-	7,307
Designated funds					
Community Centre	4,500	-	-	-	4,500
Totals	16,982	30,117	(35,292)	-	11,807

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
Community Centre	Funds to build a Community Centre.

17 Capital commitments

As at 31 July 2023, the charity had no capital commitments (2022 -£nil)

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL
REPORT AND FINANCIAL STATEMENTS
YEAR ENDING 31 JULY 2022

Charity number 1161632

REAPER MINISTRIES INTERNATIONAL

Contents

	Page
Trustee's report	1-3
Independent examiner's report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to Financial Statements	7

TRUSTEES REPORT

YEAR ENDED 31 JULY 2022

The trustees present their report for the year ending 31 July 2022.

The financial statements comply with the Charities Act 2011 and 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).

Constitution and objects

The charity is a Charitable Incorporated Organisation created by a deed dated 23rd November 2014 (and amended on 13th March 2015).

The objects of the CIO are: -

1. To advance the education of the public in 3rd world countries (in particular but not exclusively in Malawi) as the trustees see fit, including by
 - a) Providing and assisting in the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning.
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.

2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars, and public meetings.

Governance

It is governed by a Board of Trustees. The charity's income is made up of donations made by individuals and other bodies.

The trustees meet formally twice a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day-to-day work.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2022

Trustees

The trustees who served during the period were as follows

Ron Bignell
Michael Bushby
Richard Trotter
June Trotter
Mike McGarry (Appointed 02/08/21, Resigned 25/01/23)
Martha McGarry (Appointed 02/08/21)
Joe McFadden (Appointed 24/09/21)
Mal McFadden (Appointed 24/09/21)

Activities

All of the current activities are in the Third World – currently in Malawi. This work is carried out through a Malawian based company (Reaper Ministries International Ltd) – a company limited by guarantee. Some of the trustees of RMI are also Directors of RMI Ltd (along with one Malawian national).

The majority of the work is the operation and development of a primary school in Malawi - Good Hope Free Primary School in Lilongwe, the capital of Malawi. In July 2022 it had approximately 500 pupils. A child sponsorship scheme to assist leavers from Good Hope School started in late 2017.

The other activity in Lilongwe is the initiative Hope for the Hopeless which assists in combatting domestic violence and those affected.

A team from the UK aims to visit Malawi annually - partly to carry out teaching and preaching in collaboration with various local churches in Lilongwe and area and partly to liaise with those in Malawi on the running and development of the school and the Hope for the Hopeless initiative.

The expenditure of RMI Ltd in the same period 2021-22 was the equivalent of approx. £33,000 and included purchase of a plot of land and three buildings thereon, for the purpose of building a community centre incorporating a church venue.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2022

Reserves

The charity held in the bank £11,807 at the year end. The organisation has no established policy on maximum or minimum bank balances. Gift Aid claims to the value of £4,450 were in progress as at 31 July 22.

The majority of funds received are utilized for the Good Hope School and HFHI. There are designated funds of £4,500 in the closing reserves for the building of a community centre incorporating a church venue. As far as is feasible funds are kept in higher interest accounts.

Reserves policy and going concern

Reserves should be built up to bridge the gap between the spending and receiving of income and to cover unplanned repairs and other expenditure.

The trustees consider the charity is currently in a stable financial position.

Approved by the trustees on 12th May 2023 and signed on their behalf by

Mike McGarry

Report of the Independent Examiner to the trustees of Reaper Ministries International

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2022 which are set out on pages 5 to 7.

Respective responsibility of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

M J Hall FCA
Melkinmere
Hackthorpe
Penrith
Cumbria
CA10 2HX

12th May 2023

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2022

	Notes	2022 £	2021 £
INCOME			
Giving - School	2	15,643	27,588
Giving – Mission and general	3	4,226	15,911
Giving - Hope for the Hopeless	4	2,890	4,405
Giving – UK Team Visit (£1,838 Gift Aid thereon received in following year)		7,352	-
Other		-	89
Interest		6	1
TOTAL INCOME		30,117	47,994
EXPENDITURE			
Transfers to Malawi		25,000	38,209
UK Team Visit & Mission expenses		10,095	-
Other payments		197	151
TOTAL EXPENDITURE		35,292	38,360
NET MOVEMENT IN FUNDS		-5,175	9,634
Funds bought forward		16,982	7,348
Funds carried forward		11,807	16,982

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2022

	2022	<i>2021</i>
	£	<i>£</i>
Current assets		
Cash at bank	11,807	<i>16,982</i>
Amounts due from Gift Aid Claims	4,450	<i>-</i>
	<hr/> <hr/>	<hr/> <hr/>
Liabilities		
Accountancy fee	180	<i>180</i>
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2022

1 Accounting Policies**Basis of preparation**

The financial statements have been prepared on a receipts and payments basis.

2 Giving - school

	2022	<i>2021</i>
	£	£
Giving	14,238	22,024
Secondary school sponsorship	905	1,779
School food programme	500	-
Gift aid tax	-	<u>3,785</u>
	<u>15,643</u>	<u>27,588</u>

3 Giving – mission and general

	2022	<i>2021</i>
	£	£
Designated re land purchase	-	15,000
General	3,726	754
Gift aid tax re general	-	5
Football Club/Mission	500	120
Gift aid tax re Mission	-	<u>32</u>
	<u>4,226</u>	<u>15,911</u>

4 Hope for the Hopeless

	2022	<i>2021</i>
	£	£
Giving	2,890	3,780
Gift aid tax	-	<u>625</u>
	<u>2,890</u>	<u>4,405</u>

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL
REPORT AND FINANCIAL STATEMENTS
YEAR ENDING 31 JULY 2021

Charity number 1161632

REAPER MINISTRIES INTERNATIONAL

Contents

	Page
Trustee's report	1-3
Independent examiners report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to Financial Statements	7

TRUSTEES REPORT

YEAR ENDED 31 JULY 2021

The trustees present their report for the year ending 31 July 2021.

The financial statements comply with the Charities Act 2011 and 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).

Constitution and objects

The charity is a Charitable Incorporated Organisation created by a deed dated 23rd November 2014 (and amended on 13th March 2015).

The objects of the CIO are: -

1. To advance the education of the public in 3rd world countries (in particular but not exclusively in Malawi) as the trustees see fit, including by
 - a) Providing and assisting in the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning.
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.

2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars, and public meetings.

Governance

It is governed by a Board of Trustees. The charity's income is made up of donations made by individuals and other bodies.

The trustees meet formally twice a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day-to-day work.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2021

Trustees

The trustees who served during the period were as follows

Ron Bignell
Michael Bushby
Richard Trotter
June Trotter

Activities

Most of the activities are in the Third World – currently in Malawi. Most of this work is carried out through a Malawian based company (Reaper Ministries International Ltd) – a company limited by guarantee. Some of the trustees of RMI were also Directors of RMI Ltd (along with one Malawian national).

The largest part of the work is the operation and development of a primary school in Malawi - Good Hope Free Primary School in Lilongwe, the capital of Malawi. In July 2021 it had over 600 pupils and 18 Staff were employed. Over 99% of the costs of the school are provided through RMI. A child sponsorship scheme to assist leavers from Good Hope School started in late 2017.

The next largest part of the work is the initiative Hope for the Hopeless which is carrying out activities to combat domestic violence and assist those affected. In addition, a team from the UK visit Malawi most years - partly to carry out teaching and preaching in collaboration with various local churches in Malawi and partly to liaise with those in Malawi on the running and development of the school and the Hope for the Hopeless initiative. No visit took place this year because of the Covid pandemic.

Accounts and receipts from each aspect of the work in Malawi are sent to the UK for examination by one of the trustees.

The expenditure of RMI Ltd in the same period 2020-21 was the equivalent of approx. £30,000.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2021

Reserves

The charity held in the bank £16,982 at the year end. The organisation has as yet no policy on maximum or minimum bank balances.

Most funds are restricted to either school or mission work usage and currently £3,000 is set aside for land purchase in connection with school expansion. A gift of £15,000 was received during the year which was designated for land purchase. From this £8,000 was transferred to RMI Limited and the balance of £7,000 is in the closing reserves. As far as is feasible funds are kept in higher interest accounts.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The charity is building reserves with the aim to hold up to three months normal expenditure in the bank.

The trustees consider the charity is currently in a stable financial position. They do not believe there is any problem on the Charity's existence in twelve months' time. This review of going concern has been carried out in accordance with the Charity Commission guidelines.

Approved by the trustees on 22nd May 2022 and signed on their behalf by

Ron Bignell

Report of the Independent Examiner to the trustees of Reaper Ministries International

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2021 which are set out on pages 5 to 7.

Respective responsibility of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements which accord with the accounting records and to 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 financial statements to be reached.

M J Hall FCA
Melkinmere
Hackthorpe
Penrith
Cumbria
CA10 2HX

22nd May 2022

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2021

	Notes	2021 £	2020 £
INCOME			
Giving - school	3	27,588	26,341
Giving – mission and general	4	15,911	8
Hope for the Hopeless	5	4,405	4,387
Other		89	1,000
Interest		1	7
		<hr/>	<hr/>
TOTAL INCOME		47,994	31,743
		<hr/>	<hr/>
EXPENDITURE			
Transfers to Malawi		38,209	30,000
Mission expenses		-	-
Other payments		151	180
		<hr/>	<hr/>
TOTAL EXPENDITURE		38,360	30,180
		<hr/>	<hr/>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS		9,634	1,563
Funds bought forward		7,348	5,785
		<hr/>	<hr/>
Funds carried forward		16,982	7,348
		<hr/>	<hr/>

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2021

	2021	<i>2020</i>
	£	<i>£</i>
Current assets		
Cash at bank	<u>16,982</u>	<u><i>7,348</i></u>
Liabilities		
Accountancy fee	<u>180</u>	<u><i>180</i></u>

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JULY 2021

1 Accounting Policies**Basis of preparation**

The financial statements have been prepared on a receipts and payments basis.

2 Mission expenses

No visit to Malawi took place this year.

3 Giving - school

	2021	2020
	£	£
Giving	22,024	21,081
Secondary school sponsorship	1,779	2,033
Gift aid tax	<u>3,785</u>	<u>3,227</u>
	<u>27,588</u>	<u>26,341</u>

4 Giving – mission and general

	2021	2020
	£	£
Designated re land purchase	15,000	-
General	754	-
Gift aid tax re general	5	-
Mission	120	-
Gift aid tax re Mission	<u>32</u>	<u>8</u>
	<u>15,911</u>	<u>8</u>

5 Hope for the Hopeless

	2021	2020
	£	£
Giving	3,780	3,975
Gift aid tax	<u>625</u>	<u>412</u>
	<u>4,405</u>	<u>4,387</u>

REAPER MINISTRIES INTERNATIONAL

England & Wales - Charity number 1161632

Accounts

REAPER MINISTRIES INTERNATIONAL
REPORT AND FINANCIAL STATEMENTS
YEAR ENDING 31 JULY 2020

Charity number 1161632

REAPER MINISTRIES INTERNATIONAL

Contents

	Page
Trustee's report	1-3
Independent examiners report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to Financial Statements	7

TRUSTEES REPORT

YEAR ENDED 31 JULY 2020

The trustees present their report for the year ending 31 July 2020.

The financial statements comply with the Charities Act 2011 and 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).

Constitution and objects

The charity is a Charitable Incorporated Organisation created by a deed dated 23rd November 2014 (and amended on 13th March 2015).

The objects of the CIO are: -

1. To advance the education of the public in 3rd world countries (in particular but not exclusively in Malawi) as the trustees see fit, including by
 - a) Providing and assisting in the provision of a free primary school for orphaned children and children from the poorest families
 - b) The provision of a free breakfast for the children in the school, to enable effective learning.
 - c) The provision of free teaching for illiterate and innumerate parents and carers of the children in the school
 - d) The awarding of grants to enable the children in the school to progress to secondary schools.

2. To advance the Christian religion (as outlined in the Evangelical Alliance Statement of Faith), mainly but not exclusively in third world countries, for the benefit of the public, including through the holding of free conferences, seminars and public meetings.

Governance

It is governed by a Board of Trustees. The charity's income is made up of donations made by individuals and other bodies.

The trustees meet formally twice a year and decide matters of policy in the use of the resources of the trust. However, the trustees are in consultation on a regular basis throughout the year on the day to day work.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2020

Trustees

The trustees who served during the period were as follows

Ron Bignell
Michael Bushby (Commenced 1st October 2019)
Richard Trotter
June Trotter

Activities

Most of the activities are in the Third World – currently in Malawi. Most of this work is carried out through a Malawian based company (Reaper Ministries International Ltd) – a company limited by guarantee. Some of the trustees of RMI were also Directors of RMI Ltd (along with one Malawian national).

The largest part of the work is the operation and development of a primary school in Malawi - Good Hope Free Primary School in Lilongwe, the capital of Malawi. In July 2020 it had over 600 pupils and 18 Staff were employed. Over 99% of the costs of the school are provided through RMI. A child sponsorship scheme to assist leavers from Good Hope School started in late 2017.

The next largest part of the work is the initiative Hope for the Hopeless which is carrying out activities to combat domestic violence and assist those affected. In addition, a team from the UK visit Malawi most years - partly to carry out teaching and preaching in collaboration with various local churches in Malawi and partly to liaise with those in Malawi on the running and development of the school and the Hope for the Hopeless initiative. No visit took place this year because of the Covid pandemic.

Accounts and receipts from each aspect of the work in Malawi are sent to the UK for examination by one of the trustees.

The expenditure of RMI Ltd in the same period 2019-20 was the equivalent of approx. £35,450.

TRUSTEES REPORT

YEAR ENDED 31 JULY 2020

Reserves

The charity held in the bank £7,348 at the year end. The organisation has as yet no policy on maximum or minimum bank balances.

Most funds are restricted to either school or mission work usage and currently £3,000 is set aside for land purchase in connection with school expansion. As far as is feasible funds are kept in higher interest accounts.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The charity is building reserves with the aim to hold up to three months normal expenditure in the bank.

The trustees consider the charity is currently in a stable financial position. They do not believe there is any problem on the Charity's existence in twelve month's time. This review of going concern has been carried out in accordance with the Charity Commission guidelines.

Approved by the trustees on 22nd May 2021 and signed on their behalf by

Ron Bignell

Report of the Independent Examiner to the trustees of Reaper Ministries International

I report on the financial statements of Reaper Ministries International for the year ended 31 July 2020 which are set out on pages 5 to 7.

Respective responsibility of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements which accord with the accounting records and to 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 financial statements to be reached.

M J Hall FCA
Melkinmere
Hackthorpe
Penrith
Cumbria
CA10 2HX

22nd May 2021

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2020

	Notes	2020 £	2019 £
INCOME			
Giving - school	3	26,341	25,720
Giving – mission and general	4	8	2,951
Hope for the Hopeless	5	4,387	5,219
Other		1,000	1,512
Interest		7	5
		<hr/>	<hr/>
TOTAL INCOME		31,743	35,407
EXPENDITURE			
Transfer to Malawi		30,000	35,000
Mission expenses		-	2,290
Equipment		-	84
Other payments		180	200
		<hr/>	<hr/>
TOTAL EXPENDITURE		30,180	37,574
NET EXPENDITURE AND NET MOVEMENT IN FUNDS		1,563	(2,167)
Funds bought forward		5,785	7,952
		<hr/>	<hr/>
Funds carried forward		7,348	5,785

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2020

	2020	<i>2019</i>
	£	<i>£</i>
Current assets		
Cash at bank	<u>7,348</u>	<u><i>5,785</i></u>
Liabilities		
Accountancy fee	<u>180</u>	<u><i>180</i></u>

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JULY 2020

1 Accounting Policies**Basis of preparation**

The financial statements have been prepared on a receipts and payments basis.

2 Mission expenses

No visit to Malawi took place this year.

3 Giving - school

	2020	<i>2019</i>
	£	£
Giving	19,650	<i>17,838</i>
Ecclesbourne school fundraising	1,431	<i>3,394</i>
Secondary school sponsorship	2,033	<i>1,669</i>
Gift aid tax	<u>3,227</u>	<i><u>2,819</u></i>
	<u>26,341</u>	<i><u>25,720</u></i>

4 Giving – mission and general

	2020	<i>2019</i>
	£	£
Giving	-	<i>2,635</i>
Gift aid tax	<u>8</u>	<i><u>316</u></i>
	<u>8</u>	<i><u>2,951</u></i>

5 Hope for the Hopeless

	2020	<i>2019</i>
	£	£
Giving	3,975	<i>4,826</i>
Gift aid tax	<u>412</u>	<i><u>393</u></i>
	<u>4,387</u>	<i><u>5,219</u></i>