

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

Charity number 1161632

REAPER MINISTRIES INTERNATIONAL

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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
TOTAL INCOME		31,743	35,407
EXPENDITURE			
Transfer to Malawi		30,000	35,000
Mission expenses		-	2,290
Equipment		-	84
Other payments		180	200
TOTAL EXPENDITURE		30,180	37,574
NET EXPENDITURE AND NET MOVEMENT IN FUNDS		1,563	(2,167)
Funds bought forward		5,785	7,952
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	2019
	£	£
Giving	19,650	17,838
Ecclesbourne school fundraising	1,431	3,394
Secondary school sponsorship	2,033	1,669
Gift aid tax	<u>3,227</u>	<u>2,819</u>
	<u>26,341</u>	<u>25,720</u>

4 Giving – mission and general

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

5 Hope for the Hopeless

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