

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

**Charity number 1161632**

## **REAPER MINISTRIES INTERNATIONAL**

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**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 23<sup>rd</sup> November 2014 (and amended on 13<sup>th</sup> March 2015).

The objects of the CIO are: -

1. To advance the education of the public in 3<sup>rd</sup> 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 22<sup>nd</sup> 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

22<sup>nd</sup> May 2022

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2021

	Notes	2021 £	2020 £
<b>INCOME</b>			
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/>
<b>TOTAL INCOME</b>		<b>47,994</b>	<b>31,743</b>
		<hr/>	<hr/>
<b>EXPENDITURE</b>			
Transfers to Malawi		38,209	30,000
Mission expenses		-	-
Other payments		151	180
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>38,360</b>	<b>30,180</b>
		<hr/>	<hr/>
<b>NET EXPENDITURE AND NET MOVEMENT IN FUNDS</b>		<b>9,634</b>	<b>1,563</b>
<b>Funds bought forward</b>		<b>7,348</b>	<b>5,785</b>
		<hr/>	<hr/>
<b>Funds carried forward</b>		<b>16,982</b>	<b>7,348</b>
		<hr/>	<hr/>

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2021

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