

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

**Charity number 1161632**

## **REAPER MINISTRIES INTERNATIONAL**

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**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 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 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 12<sup>th</sup> 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

12<sup>th</sup> May 2023

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2022

	Notes	2022 £	2021 £
<b>INCOME</b>			
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
<b>TOTAL INCOME</b>		<b>30,117</b>	<b>47,994</b>
<b>EXPENDITURE</b>			
Transfers to Malawi		25,000	38,209
UK Team Visit & Mission expenses		10,095	-
Other payments		197	151
<b>TOTAL EXPENDITURE</b>		<b>35,292</b>	<b>38,360</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-5,175</b>	<b>9,634</b>
<b>Funds bought forward</b>		<b>16,982</b>	<b>7,348</b>
<b>Funds carried forward</b>		<b>11,807</b>	<b>16,982</b>

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2022

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



## 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**

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

**3 Giving – mission and general**

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

**4 Hope for the Hopeless**

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