



**Special Projects in Christian Missionary Areas**  
**Trustees' Report, Independent Examiner's Report**  
**and Financial Statements**  
**For Year Ended 31st December 2020**





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## Reference and Administrative Information

Trustees	S Ewing C Forman H McBrien C Page M Phelan P Phelan - Retired as Hon Director on 10th December 2020
President	Fr B Phelan MHM
Charity number	270794
Other Working Name	SPICMA is the working name of Special Projects in Christian Missionary Areas
Principal address	PO Box 299 Cirencester GL7 9FP
Accountants	Crowe U.K. LLP Carrick House Lypiatt Road Cheltenham Gloucestershire GL50 2QJ
Bankers	The Cooperative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT  CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ



## Trustees' Report for the Year Ended 31 December 2020

### Structure, Governance and Management

The Trust is registered with the Charity Commission of England and Wales, number 270794. It is constituted under a trust deed dated 1st October 1975 and deed of variation dated 21st September 1977. It raises funds through advertising and appealing to its database of donors. No investments are undertaken.

The trustees meet annually to agree the criteria for grant decisions and to ensure compliance with objects, while the day-to-day administration of grants is delegated to two trustees. They are supported by six other volunteers who contribute by:

- Writing and sending out appeals
- Inputting donations into the database
- Managing social media and the website
- Public relations

### Methods to Recruit and Appoint Trustees

Trustees are chosen on the basis of their professional skill and experience and according to the needs of the charity. In the event of a vacancy or if a need for a Trustee is identified, the Charity would first consider a possible candidate from among its volunteers. If needed, it would then broaden its search to wider contacts and via the Catholic Chaplaincies at UK universities. Finally, applicants could be sought through regular inserts in the Catholic press.

The trustees give their time freely and no trustee remuneration was paid during the year.

### Risk Management

The trustees have considered the risks to which the charity is exposed and have adopted procedures to protect against them.

As the Trust issues grants with existing available funds and has no ongoing financial commitments, the greatest identified risk is the misdirection or misuse of a grant. The trustees manage this risk by requiring applicants to provide a letter of endorsement from their local bishop and for issued grants to go via diocesan accounts or that of the religious order where possible. This significantly reduces the opportunity for fraud and provides a degree of oversight for each project. A completion report including photos of the work in progress is an important requirement for every project.

All bank transfers require dual bank authorisation.

### Objectives and Activities for the Public Benefit

The charity's object is the advancement of religion by supporting and assisting the missionary work of the Catholic Church. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in setting the grant-making policy for the year.

The Trust carries out this object by providing grants for small practical capital projects which are identified and requested by members of the missionary church in developing countries. In addition, the Trust provides emergency grants following local and widespread disasters, such as famine or flooding, in response to applications from missionary church members.



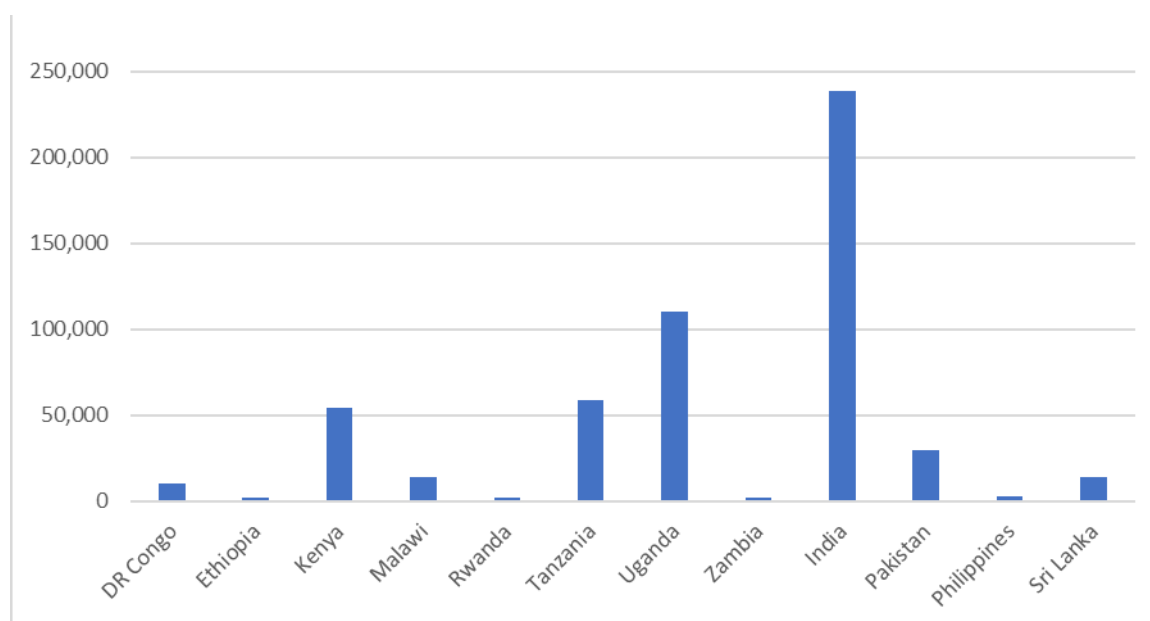
## Grant Making Policy

There was a major shift in SPICMA's grant making policy in 2020. In the early part of the year, the Charity followed its traditional approach of funding small capital projects. However from April, as the dramatic and devastating effects of lockdown from coronavirus became evident in large parts of the developing world, all non-urgent grants were halted and attention switched to funding food aid and personal protective equipment. Requests were assessed in a matter of days and funds sent immediately upon approval. It was in September that SPICMA began to end emergency lockdown support in the belief that the larger charities were then better positioned to provide this type of help to dioceses, parishes and health centres.

## Achievements

SPICMA issued more grants in 2020 than in any year since its founding. There were 177 individual grants totalling £537,270 (2019: 58 and £303,390). The majority of these were in response to hardship caused by the imposition of lockdowns triggered by the coronavirus. Many countries in the developing world have large populations reliant on a daily wage. No work translates into no pay and no food. Often, people turned to their churches for help and the parishes approached SPICMA in desperation. 127 urgent food/PPE grants were sent across 11 different countries, primarily India, Kenya, Uganda, Tanzania.

For the year as a whole, the following chart illustrates the breakdown by country of grants (sterling value), both urgent and non-urgent:





## Trustees' Report (continued) for the Year Ended 31 December 2020

### Financial Review

The Charity's work is funded entirely by individual, parish and trust donations and legacies. These are primarily in response to appeals made through the Catholic press and mailings to its database of existing donors. As an entirely voluntary charity, no wages are paid to anyone. All volunteers work out of their own homes, thus no office rent is incurred and overheads are kept to a minimum.

At the end of the year, £140,948 was held in cash and in short-term deposit accounts.

Over the period as a whole, the total of donations and legacies received was £306,672 (2019: £337,053).

Grants amounted to £537,270 (2019: £303,390) and costs were £18,176 (2019: £19,741).

### Reserves Policy

At the year end total funds were £173,229 (2019: £421,600). Of this, £163,580 (2019: £321,489) were unrestricted and £9,649 (2019: £100,111) were restricted. The Charity's policy on reserves is to hold a minimum of £100,000 (including a working capital reserve of £25,000). This provides scope to respond to emergencies and other requests in an immediate and meaningful way while launching fundraising appeals to continue support and replenish spent reserves.

The higher level at the end of the year was due to a successful Christmas appeal to our database of donors.

### Plans for Future Periods

The Charity will continue to focus its grants at parish level projects, supporting those where there is little chance of help from larger charities. It plans to launch four appeals to its donor database over the 12 month period. SPICMA also intends to advertise quarterly in at least three national publications over the course of the year. This will be in the form of printed advertising space, inserts and digital ads.

### Charity's Outlook as a Going Concern

Given the level of funds at year end and the policy to hold reserves, there are no concerns about the financial future of the charity. The absence of wages and office costs, together with a healthy and growing level of donations via standing orders, engender confidence in the charity's future and therefore the financial statements have been prepared on the going concern basis.

### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period.



## Trustees' Report (continued) for the Year Ended 31 December 2020

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 *13/4/2021* and signed on their behalf by

Samuel Ewing

Trustee

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Independent examiner's report to the Trustees of Special Projects in Christian Missionary Areas ('the Charity')**

I report to the Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 8 to 19.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.

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**SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Signed: 

Dated: 22 April 2021

Tara Westcott FCCA

**Crowe U.K. LLP**

Carrick House  
Lypiatt Road  
Cheltenham  
Gloucestershire  
GL50 2QJ

## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	4	135,815	170,857	306,672	337,053
Investments	5	403	-	403	515
<b>Total income</b>		<b>136,218</b>	<b>170,857</b>	<b>307,075</b>	<b>337,568</b>
<b>Expenditure on:</b>					
Raising funds	6	13,722	-	13,722	15,869
Charitable activities	7	162,624	379,100	541,724	307,262
<b>Total expenditure</b>		<b>176,346</b>	<b>379,100</b>	<b>555,446</b>	<b>323,131</b>
<b>Net expenditure</b>					
Transfers between funds	14	(40,128) (117,781)	(208,243) 117,781	(248,371) -	14,437 -
<b>Net movement in funds</b>		<b>(157,909)</b>	<b>(90,462)</b>	<b>(248,371)</b>	<b>14,437</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		321,489	100,111	421,600	407,163
Net movement in funds		(157,909)	(90,462)	(248,371)	14,437
<b>Total funds carried forward</b>		<b>163,580</b>	<b>9,649</b>	<b>173,229</b>	<b>421,600</b>

The notes on pages 10 to 19 form part of these financial statements.

# SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

## BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	12	37,931	95,513
Cash at bank and in hand		140,948	329,087
		<u>178,879</u>	<u>424,600</u>
Creditors: amounts falling due within one year	13	(5,650)	(3,000)
<b>Net current assets</b>		<u>173,229</u>	<u>421,600</u>
<b>Total net assets</b>		<u><u>173,229</u></u>	<u><u>421,600</u></u>
<b>Charity funds</b>			
Restricted funds	14	9,649	100,111
Unrestricted funds	14	163,580	321,489
<b>Total funds</b>		<u><u>173,229</u></u>	<u><u>421,600</u></u>

The financial statements were approved and authorised for issue by the Trustees on 18/4/2021 and signed on their behalf by:

  
S Ewing  
(Trustee)

The notes on pages 10 to 19 form part of these financial statements.

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. General information

Special Projects in Christian Missionary Areas (SPICMA) is a Charity registered with the Charity Commission in England and Wales (no: 270794). The registered address is PO Box 299, Cirencester, Gloucestershire, GL7 9FP.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Special Projects in Christian Missionary Areas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Going concern

After reviewing the Charity's forecasts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about the charity's ability to continue. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from legacies is recognised where evidence of entitlement exists, the value is measurable with sufficient reliability, and on the earlier of the date of receipt of finalised estate accounts or the date of payment.

##### 2.4 Expenditure

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes advertising costs.

Expenditure on charitable activities comprises expenditure on the Charity's primary charitable purpose as described in the Trustees' report.

Support costs include expenditure incurred in providing office services, equipment and a suitable working environment to carry out the primary purpose of the Charity.

Governance costs comprise the costs which are directly attributable to the procedures for compliance with statutory requirements.

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **2. Accounting policies (continued)**

##### **2.5 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

##### **2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **2.7 Creditors**

Creditors are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

##### **2.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas of the financial statements where estimates or judgements have been made.

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**SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**4. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
<b>Donations</b>				
Donations	118,642	150,099	<b>268,741</b>	241,540
Gift Aid	15,673	20,758	<b>36,431</b>	95,513
Legacies	1,500	-	<b>1,500</b>	-
<b>Subtotal</b>	<u>1,500</u>	<u>-</u>	<u><b>1,500</b></u>	<u>-</u>
	<u>135,815</u>	<u>170,857</u>	<u><b>306,672</b></u>	<u>337,053</u>
<i>Total 2019</i>	<u><u>248,308</u></u>	<u><u>88,745</u></u>	<u><u>337,053</u></u>	

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Bank interest	<u>403</u>	<u><b>403</b></u>	<u>515</u>
<i>Total 2019</i>	<u><u>515</u></u>	<u><u>515</u></u>	

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**SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Advertising and promotions	13,722	<b>13,722</b>	15,869
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<i>15,869</i>	<i>15,869</i>	
	<hr/>	<hr/>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Charitable activities	162,624	379,100	<b>541,724</b>	307,262
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<i>150,432</i>	<i>156,830</i>	<i>307,262</i>	
	<hr/>	<hr/>	<hr/>	

**8. Analysis of expenditure by activities**

	<b>Grant funding of activities 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Charitable activities	537,270	4,454	<b>541,724</b>	307,262
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<i>303,390</i>	<i>3,872</i>	<i>307,262</i>	
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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 8. Analysis of expenditure by activities (continued)

##### Analysis of support costs

	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Independent Examiner's fees	<b>2,700</b>	3,100
Bank charges	<b>1,620</b>	497
Office costs	<b>134</b>	254
Travel costs	<b>-</b>	21
	<b>4,454</b>	3,872
<i>Total 2019</i>	<b>3,872</b>	

#### 9. Grants

	<b>2020 £</b>
Water plants in Guntur India	<b>10,000</b>
Construction of classrooms Gunter India	<b>11,000</b>
Renovation of Toroma Boy's classrooms	<b>11,500</b>
Emergency Food Aid 4 MHM Parishes, Pakistan	<b>20,000</b>
Grants < £10k	<b>484,770</b>
	<b>537,270</b>

Grants are requested by members of the missionary church in developing countries.

Futher details of projects supported can be found at [www.spicma.org](http://www.spicma.org).

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 10. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,800	1,800
Fees payable to the Charity's independent examiner in respect of: All other services not included above	900	1,200
	<u>          </u>	<u>          </u>

#### 11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £100 were reimbursed or paid directly to 1 Trustee (2019 - £Nil). Expenses related to IT costs.

#### 12. Debtors

	2020 £	2019 £
Prepayments and accrued income	1,500	-
Tax recoverable	36,431	95,513
	<u>          </u>	<u>          </u>
	<u>37,931</u>	<u>95,513</u>

#### 13. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals	5,650	3,000
	<u>          </u>	<u>          </u>

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**SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
General fund	321,489	136,218	(176,346)	(117,781)	163,580
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>					
Emergency Fund	99,644	-	(9,467)	(90,177)	-
Water System Tumaini Health Centre	467	-	-	-	467
Kapalamula School Toilet Block	-	4,000	(4,000)	-	-
Mingana Hospital	-	17,209	(8,000)	(3,000)	6,209
Coronavirus Lockdown	-	116,858	(323,533)	206,675	-
Victims of Flooding of Lake Albert	-	6,705	(7,000)	295	-
Water Plants in Guntur India	-	4,600	(10,000)	5,400	-
Tuition for John Julius	-	600	(600)	-	-
Katimba Health Centre	-	6,973	(4,000)	-	2,973
Toroma Boy's School	-	4,024	(11,500)	7,476	-
St Bonaventure School	-	8,888	-	(8,888)	-
Ugandan Travel	-	1,000	(1,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	100,111	170,857	(379,100)	117,781	9,649
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	421,600	307,075	(555,446)	-	173,229
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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 14. Statement of funds (continued)

##### Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
<b>Unrestricted funds</b>					
General fund	263,696	248,823	(166,301)	(24,729)	321,489
<b>Restricted funds</b>					
Emergency Fund	143,467	-	(14,020)	(29,803)	99,644
Boreholes Shiny Village	-	20,197	(50,000)	29,803	-
Famine Aid	-	39,688	(45,000)	5,312	-
Kokopo Housing project	-	5,606	(11,500)	5,894	-
Toilet Block Sagaya Matha School	-	1,606	(8,000)	6,394	-
Water System Tumaini Health Centre	-	5,467	(5,000)	-	467
Water Plant Bhuvanagiri	-	2,500	(5,000)	2,500	-
Sewing Machines Tabaka Training Centre	-	4,000	(4,000)	-	-
Sewing Machines ANEC	-	2,500	(2,500)	-	-
Laptop for Kurusdi School	-	600	(600)	-	-
Kapalamula School Toilet Block	-	3,210	(3,210)	-	-
Mingana Hospital	-	3,371	(8,000)	4,629	-
	143,467	88,745	(156,830)	24,729	100,111
<b>Total of funds</b>	407,163	337,568	(323,131)	-	421,600

##### Emergency Fund

Funds reserved for urgent needs, primarily famine aid.

##### Water System Tumaini Health Centre

The grant was to install a water harvesting system at the health centre in Tanzania.

##### Mingana Hospital, Dem Rep of Congo

This remote hospital had been stripped of its items by a corrupt staff. The Missionaries of Africa, a religious order we have helped in the past, took it over and asked us for funding to replace mattresses, medicines and medical equipment, as well as to install solar power.

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Coronavirus Lockdown, Various**

With the imposition of lockdown, people in the poorest countries relying on a daily wage were caught without means to pay for food and often no official safety net to support them. SPICMA responded to more than 100 urgent requests from parishes and dioceses for food aid located in 11 different countries.

#### **Victims of Flooding of Lake Albert, Uganda**

Extreme flooding washed away villages, including possessions, homes and crops. 9,000 people were affected and we helped them to purchase food and medicines.

#### **Water Plants, India**

In 2017, SPICMA agreed to match fund new water plants in various poor villages and schools in Guntur Diocese. In this instance, Patibandla and Gundemeda villages were chosen as the “people who are living in these two places are experiencing health issues because of contaminated ground water”.

#### **Tuition for John Julius, Uganda**

John Julius was shot by cattle raiders when a young child. A Trustee has been solely funding his tuition costs for a few years.

#### **Katimba Health Centre, Uganda**

This health centre requested funds for four water tanks as part of a water harvesting system. Before the grant, they were forced to collect water from pools shared with animals, thus water-borne diseases were very common.

#### **Toroma Boy's School, Uganda**

The state of the school was almost unusable and highly dangerous. We agreed to fund the refurbishment of the block, replacing the roof, windows, doors and installing a new water tank.

#### **St Bonaventure School, Tanzania**

This growing school was in need of a large water well to provide clean, safe water for the 140 members of the school community, as well as people from the surrounding villages. The well's capacity is 150,000 litres, which should help them through the dry season.

#### **Ugandan Travel**

To help Fr Bernard Phelan, SPICMA's President, cover the costs of travel to Uganda where he was going to inspect some of the projects funded by SPICMA.

#### **Kapalamula School Toilet Block**

Kapalamula Primary School in rural Malawi was in desperate need of a new toilet block for girl students. This project was selected by one of our donors to fund in its entirety.

#### **Transfers between funds**

The transfers into the restricted funds represent the difference between income from the appeal and the grant to the beneficiary funded by the unrestricted general fund.

The transfers out of the Mingana Hospital and St Bonaventure School restricted funds represent funds spent in the prior year before the appeals were launched.

The transfer out of the Emergency Fund relates to expenditure in the prior year which was allocated against unrestricted funds.

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## SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 15. Analysis of net assets between fund

##### Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	169,230	9,649	178,879
Creditors due within one year	(5,650)	-	(5,650)
<b>Total</b>	<u>163,580</u>	<u>9,649</u>	<u>173,229</u>

##### Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	324,489	100,111	424,600
Creditors due within one year	(3,000)	-	(3,000)
<b>Total</b>	<u>321,489</u>	<u>100,111</u>	<u>421,600</u>

#### 16. Related party transactions

There were no related party transactions during this or the prior year.