



Special Projects in Christian Missionary Areas

Trustees' Report, Independent Examiner's Report and Financial Statements

For the Year Ended 31st December 2021

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Reference and Administrative Information

Trustees	S Ewing C Forman H McBrien C Page M Phelan P Phelan - Retired as Trustee on 26 th January 2022
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 Fourth floor St James House St James Square Cheltenham GL50 3PR
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 2021

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 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 grants are issued to diocesan accounts or that of the religious order where possible for forwarding onto the applicant. 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

In 2021, the Charity's grant making policy followed its traditional approach of focusing on small capital projects. Project applications were assessed, verified and then discussed at two-monthly intervals, with grants then issued to successful applicants. Outside of this process, there were some urgent requests. A major emergency appeal was launched following a volcanic eruption in Goma, Dem Rep of Congo, and smaller grants for food aid were sent in the aftermath of separate crises, including flooding, drought and political violence.

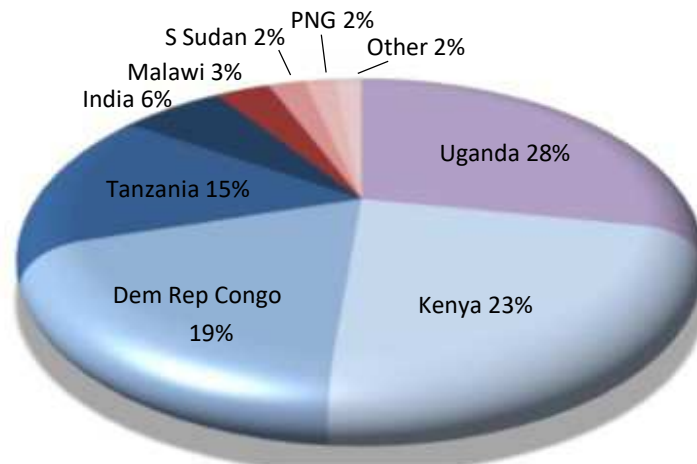
Achievements

SPICMA issued 77 individual grants totalling £266,792 (2020: 177 and £537,270). The sourcing of clean water comprised the largest category of projects funded. The breakdown of grants issued by project type was:

- Clean Water 27%
- Food Aid 15%
- Volcano Emergency 12%
- Medical Equipment 10%
- Toilet Blocks 7%
- Classroom Construction 6%
- Training for Youths/Women 5%
- Church Buildings 3%
- Income Generation 2%
- Other 13%



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



Financial Review

The Charity's work is funded entirely by individual, parish and trust donations and legacies. Donations 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, £201,170 was held in cash and in short-term deposit accounts.

Over the period as a whole, the total of donations and legacies received was £341,588 (2020: £306,672). Grants amounted to £266,792 (2020: £537,270) and costs were £19,178 (2020: £18,176).

Reserves Policy

At the year-end total funds were £228,859 (2020: £173,229). £228,392 of the funds were unrestricted (2020: £163,580). The Charity's policy on reserves is to hold a minimum of £100,000 (which includes 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 and receipt of a legacy in December.



Plans for Future Periods

The Charity will continue to direct its support towards small parish-level projects in the developing world, with the aim of focusing on those which have little chance of catching the eye of the larger charities. It plans to launch four appeals to its donors over the 12-month period and will advertise at least quarterly in 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

The level of funds held at the end of the year, together with the policy of holding reserves, means that the Charity is in a strong position to continue its charitable work. The absence of wages and office costs ensures that financial commitments are extremely low.

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.



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 *23 May 2022* and signed on their behalf by

Samuel Ewing

Trustee

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021, which are set out on pages 9 to 20.

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.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

Signed: *Crowe U.K. LLP*

Dated: 30 May 2022

Tara Westcott FCCA

Crowe U.K. LLP
Chartered Accountants
Fourth Floor
St James House
St James Square
Cheltenham
GL50 3PR

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	4	278,939	62,649	341,588	306,672
Investments	5	12	-	12	403
Total income		278,951	62,649	341,600	307,075
Expenditure on:					
Raising funds	6	12,646	-	12,646	13,722
Charitable activities	7	201,493	71,831	273,324	541,724
Total expenditure		214,139	71,831	285,970	555,446
Net movement in funds		64,812	(9,182)	55,630	(248,371)
Reconciliation of funds:					
Total funds brought forward	14	163,580	9,649	173,229	421,600
Net movement in funds	14	64,812	(9,182)	55,630	(248,371)
Total funds carried forward		228,392	467	228,859	173,229

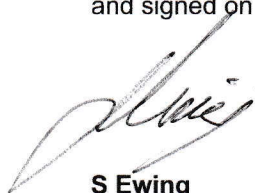
The notes on pages 11 to 20 form part of these financial statements.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Current assets			
Debtors	12	31,289	37,931
Cash at bank and in hand		201,170	140,948
		<u>232,459</u>	<u>178,879</u>
Creditors: amounts falling due within one year	13	(3,600)	(5,650)
Net current assets		<u>228,859</u>	<u>173,229</u>
Total net assets		<u><u>228,859</u></u>	<u><u>173,229</u></u>
Charity funds			
Restricted funds	14	467	9,649
Unrestricted funds	14	228,392	163,580
Total funds		<u><u>228,859</u></u>	<u><u>173,229</u></u>

The financial statements were approved and authorised for issue by the Trustees on 23 May 2022 and signed on their behalf by:



S Ewing

Trustee

The notes on pages 11 to 20 form part of these financial statements.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Gifts in Kind are recognised in respect of donated goods either in support of fundraising activity or in direct support of the provision of charitable activity. An equivalent cost is also reported within the cost of fundraising or the appropriate cost of charitable activity.

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.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

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.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations				
Donations	199,566	53,687	253,253	268,741
Gift Aid	22,327	8,962	31,289	36,431
Legacies	57,046	-	57,046	1,500
	<u>278,939</u>	<u>62,649</u>	<u>341,588</u>	<u>306,672</u>
<i>Total 2020</i>	<u>135,815</u>	<u>170,857</u>	<u>306,672</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Bank interest	12	12	403
	<u>403</u>	<u>403</u>	
<i>Total 2020</i>	<u>403</u>	<u>403</u>	

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Advertising and promotions	12,646	12,646	13,722
	<u>12,646</u>	<u>12,646</u>	<u>13,722</u>
<i>Total 2020</i>	<u>13,722</u>	<u>13,722</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	201,493	71,831	273,324	541,724
	<u>201,493</u>	<u>71,831</u>	<u>273,324</u>	<u>541,724</u>
<i>Total 2020</i>	<u>162,624</u>	<u>379,100</u>	<u>541,724</u>	

8. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	266,792	6,532	273,324	541,724
	<u>266,792</u>	<u>6,532</u>	<u>273,324</u>	<u>541,724</u>
<i>Total 2020</i>	<u>537,270</u>	<u>4,454</u>	<u>541,724</u>	

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Independent Examiner's fees	3,600	2,700
Bank charges	1,907	1,620
Office costs	1,025	134
	6,532	4,454
<i>Total 2020</i>	4,454	

9. Grants

	2021 £
Emergency Aid for Goma following Volcanic Eruption	32,000
Grants < £10k	234,792
	266,792

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

Further details of projects supported can be found at www.spicma.org.

10. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,250	1,800
Fees payable to the Charity's independent examiner in respect of: All other services not included above	750	900

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £100).

12. Debtors

	2021 £	2020 £
Prepayments and accrued income	-	1,500
Gift Aid receivable	31,289	36,431
	<u>31,289</u>	<u>37,931</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	3,600	5,650
	<u>3,600</u>	<u>5,650</u>

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General fund	163,580	278,951	(214,139)	228,392
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Water Harvesting at Mama Kevina Bakery	-	2,500	(2,500)	-
Goat Rearing Thandrampet	-	2,500	(2,500)	-
Solar Power for Pallottine Formation House	-	5,000	(5,000)	-
Mingana Hospital Medicines and Medical Equipment	-	5,000	(5,000)	-
John Julius Lokure Education	-	610	(610)	-
Emergency Aid for Goma following Volcanic Eruption	-	31,789	(31,789)	-
Girls' Empowerment - Loyola Sec School, Wau	-	3,000	(3,000)	-
Rice and Maize Mill, Chikunja	-	3,500	(3,500)	-
Toilet Block for Msesa Primary School, Dedza	-	4,000	(4,000)	-
Renovations of Classrooms at St Anthony Training School	-	4,500	(4,500)	-
St Faustina's Children's Home, India	-	250	(250)	-
Mingana Hospital	6,209	-	(6,209)	-
Water System Tumaini Health Centre	467	-	-	467
Katimba Health Centre	2,973	-	(2,973)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	9,649	62,649	(71,831)	467
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	173,229	341,600	(285,970)	228,859
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
General fund	321,489	136,218	(176,346)	(117,781)	163,580
Restricted funds					
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 the 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)	-	-
	100,111	170,857	(379,100)	117,781	9,649
Total of funds	421,600	307,075	(555,446)	-	173,229

Water Harvesting at Mama Kevina Bakery, Uganda

Mama Kevina Bakery employs 28 people, 16 of these are living with disabilities. There was no source of clean water readily available, the nearest borehole being some distance away. Our grant was used to install guttering to the building and water tanks to collect the rainwater for drinking and washing purposes.

Goat Rearing Thandrapet, India

This was an income-generating project for poor widows living in this remote and deprived area. Goats are relatively easy to raise and are a popular meat in the area.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. Statement of funds (continued)

Solar Power for Pallottine Formation House, Tanzania

The Pallottines are a religious order. Their formation house in Arusha was struggling with paying the grid's high electricity charges and they asked for funding to install solar power for the heating and pumping of water and for lighting.

Mingana Hospital Medicines, DRC

Mingana Hospital is in a very remote part of the Dem Rep of Congo. Local people find it difficult or impossible to travel to other hospitals for treatment, so it is a lifeline for many. Because the population is poor, the hospital charges minimal amounts for its services and this grant helped it to stock up on needed medicines.

Emergency Aid for Goma following Volcanic Eruption, DRC

In late May, a volcano started spewing lava towards the city of Goma in the Dem Rep of Congo. This sparked a chaotic evacuation of 450,000 people. Several villages were destroyed and dozens of lives lost. SPICMA began raising funds for food, clothing and other emergency items to support those affected. The Missionaries of Africa carried out the purchase and distribution, providing whatever help they could.

Girls' Empowerment - Loyola Sec School, South Sudan

This project was to purchase tailoring equipment to provide skills for girls attending Loyola Secondary School in Wau, South Sudan. 15 manual sewing machines and an assortment of other necessary items were acquired.

Rice and Maize Mill, Tanzania

Milling by hand is a physically demanding and time consuming activity, usually performed by women and children. This project in Chikunja Parish provided milling machines for the local people to use, thereby giving them more time for important activities, such as attending school.

Toilet Block for Msesa Primary School, Malawi

The existing pit latrines at Msesa Primary School were in desperate need of replacing. Toilet facilities are a major factor in encouraging girls to attend school, and our grant means that a new toilet block is nearing completion.

Renovations of Classrooms at St Anthony Training School, Kenya

Most of the students at this school in Karungu are teenage mothers in need of skills to support themselves and their children. Several of the classrooms were in a dilapidated state, requiring new roofs, floors and windows.

St Faustina's Children's Home, India

The funds were used to raise the level of the ground in front of the children's home to make it more accessible.

Mingana Hospital

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.

Water System Tumaini Health Centre

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

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.

SPECIAL PROJECTS IN CHRISTIAN MISSIONARY AREAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

15. Analysis of net assets between fund

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	231,992	467	232,459
Creditors due within one year	(3,600)	-	(3,600)
Total	228,392	467	228,859

Analysis of net assets between funds - prior year

	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)
Total	163,580	9,649	173,229

16. Related party transactions

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