

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Details

Other names CED

Status Registered

Legal form Charitable company

Company number [01980353](#)

Registered 1986-04-03

Register [View on the Charity Commission register](#)

Contact

Address Lydia Mill
South Brent
TQ10 9JL

Phone 01364716192

Email admin@ced.org.uk

Website www.ced.org.uk

Activities

Objects: I. TO RELIEVE POVERTY, SUFFERING AND DISTRESS AND PREVENT DISEASE AND ILL HEALTH AMONGST THE PEOPLES OF THE WORLD BY SERVING GOD THROUGH THE PRACTICE OF ENGINEERING AND TECHNICAL SKILLS. II. TO PROMOTE THE CHRISTIAN FAITH.

Activities: To help relieve poverty, suffering, distress, disease and ill health amongst the people of the world by offering professional engineering services to development programmes. To promote the Christian faith.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bangladesh
- Pakistan
- Rwanda
- Sierra Leone
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,286	£92,174	-	-
2024-03-31	£105,433	£124,799	-	-
2023-03-31	£122,241	£75,349	-	-
2022-03-31	£55,903	£103,356	-	-
2021-03-31	£60,657	£55,525	-	-

Trustees

Name	Role	Appointed
BARBARA BRIGHOUSE		
Colin David Gibson		2022-03-10
David William Beak		2022-06-25
Dr Richard Franceys		2022-03-10
Dr Sam Mbaziira Kayaga PhD CEng		2025-02-06
Jonathan Appleby MICE		2014-06-21
Robert William Brighouse		2021-06-26

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Accounts



CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives

CHRISTIAN ENGINEERS IN DEVELOPMENT

A group for Service in Developing Countries

Annual Report and Accounts 2024/25

For the Year Ended 31st March 2025

Unaudited but Independently Examined

Registered Charity No. 293734 Company No. 1980353

THURSDAY



AE8Y6MGY

A19

14/08/2025

#13

COMPANIES HOUSE

Christian Engineers in Development
(A Charitable Company limited by guarantee)

Index

Professional advisors	2
Trustees' Report	3-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-16

Christian Engineers in Development
(A Charitable Company limited by guarantee)

Alternatively known by its working name "CED"

Registered UK Charity Number 293734

Company Registration Number 1980353

Registered Office Lydia Mill
South Brent
TQ10 9JL

Correspondent and Secretary Mrs B Brighthouse
Lydia Mill
South Brent
TQ10 9JL

Bankers HSBC
94 East Street
Chichester
West Sussex
PO19 1HD

ABSA Bank Uganda
Plot 16, Kampala Road
PO Box 2971
Kampala
Uganda

Independent Examiner Martin Borradaile ACA
Dodd & Co Limited Chartered Accountants
FIFTEEN
Montgomery Way
Rosehill Industrial Estate
Carlisle
Cumbria
CA1 2RW

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT

The Trustees (who are also Directors for the purposes of the Companies Act) present their annual report and accounts for the year ended 31st March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Christian Engineers in Development is a Charity registered in England and Wales and is also registered as a Company limited by guarantee.

The Trustees of the Charity and the Directors of the Charitable Company for the year 2024/25 were:

Colin David GIBSON – *Chair of Trustees*
Jonathan APPLEBY – *CEO and Chair of Executive Committee*
David William BEAK – *Treasurer*
Barbara Anne BRIGHOUSE - *Secretary*
Robert William BRIGHOUSE
Dr Richard FRANCEYS
Dr Sam Mbaziira KAYAGA (appointed 6 February 2025)

There are no other Trustees who served during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Charitable Company is governed by:

- The Memorandum of Association of Christian Engineers in Development dated 19th December 1985.
- The Articles of Association of Christian Engineers in Development dated 19th December 1985.

There are no restrictions to operations mentioned in the Governing Documents.

Appointment of Trustees

Trustees are usually appointed temporarily by the Board of Trustees, such appointments to be ratified by the membership of the Charitable Company at the Annual General Meeting following such an appointment. Trustees may also be elected from the membership of the Charity at Annual General Meetings. One third of the Trustees retire each year but are eligible for re-election at the Annual General Meeting in the year that they retire. In accordance with the Articles of Association, Jonathan Appleby and David Beak retired by rotation at the Annual General Meeting on 5th October 2024. They were both willing to stand again and were re-elected.

Trustee training and induction

The Trustees seek to reflect the needs and aims of the charity on its board, along with the more traditional business and charity management skills. Limited induction is provided to new Trustees since they are drawn from the CED membership.

Organisational structure

The Trustee Board comprises the CEO of the Executive Committee, the Treasurer, the Secretary and elected non-executive directors. The Board is chaired by a non-executive director. Colin Gibson took over as Chair from Robert Brighouse on 6 February 2025.

The Executive Committee comprises a CEO and Chair, the Treasurer, the Secretary and CED members taking voluntary roles in operations and administration.

The Charitable Company is managed by its voluntary Trustees, as a group, but with individuals taking roles as Chair, Treasurer and Secretary. Major decisions are normally taken at the Trustees' meetings, which consider future strategy, receive information on progress against plans, and respond to issues arising. Urgent decisions are taken by consultation between the officers and any Trustee involved with the matter under consideration. Decisions related to ongoing operations and administration are delegated to the Executive Committee.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company, limited by guarantee)

TRUSTEES REPORT *continued*

Trustees Meetings

The Board of Trustees met four times during the year. Under the terms of the Articles of Association, Trustees' services are unpaid.

Risks

The Trustee Board and Executive Committee carry out a review of the risk register at each meeting. Overseas travel remains an area of risk, but members on visits take out the required insurance and risk assessments are carried out. As regards project cost overruns, the Project Fund provides a good degree of reserve cover, and care is now taken in project terms and conditions not to accept open ended liabilities.

Trustees' Responsibilities

Company law requires Trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the Charitable Company and of the incoming and outgoing resources of the Charitable Company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe applicable Accounting Standards,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Purpose

CED's primary purpose identified by the Directors in September 2016 and confirmed in February 2020, is as follows: ***CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to help the poorest communities.***

Values and Way of Working

Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.

Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.

A wide range of policies are in place including Conflict of Interest, Bribery, Gifts and Hospitality, Safeguarding, Travel and Subsistence, Diversity, Data Protection, Social Media, Environmental, Equal Opportunities, Complaints and Whistleblowing, in addition to a Code of Conduct. Policies are regularly reviewed. The Trustees confirm that they are satisfied that they have had at all times regard to the Charity Commission's guidance on public benefit.

ACTIVITIES AND FUTURE PERIODS

The principal activity of the Charitable Company in the year was the relief of poverty and distress and the prevention of disease world-wide through the application of engineering skills, together with the promotion of the Christian faith. This was achieved by:

- the use of engineering and technical skills and expertise,
- arranging for personnel with relevant technical skills to operate with other organisations in connection with development projects,
- inviting contributions and applying for grants towards the cost of projects undertaken in the furtherance of the charitable purposes of CED,
- printing and publishing booklets and other literature and organising displays publicising the work of CED,
- co-operation with other organisations having similar objectives to CED.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

CED was active during the year in Sierra Leone, Tanzania and Uganda, working in association with local partner organisations. Throughout the year we have worked on the construction of a major project in Sierra Leone which is substantially complete, with responsibility for commissioning now handed to our local partner.

Typically, CED provides technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favorable impacts on the lives of communities in Tanzania where, working closely with six dioceses, CED's Rainwater Harvesting programme has seen over 40 masons trained and almost 300 tanks being built and has demonstrated real improvements for the most disadvantaged people and the wider community. Since its launch in 2024 the "Tap twinning" initiative has provided funding for over 100 tanks aiding the financial sustainability of this programme.

Principal Funding Sources and Expenditure

Income from members and supporters, together with other unrestricted donations, is used to maintain CED's administration and provide finance for engineering services offered to client charitable and church organisations at little or no charge. At the request of clients CED also secures dedicated funding from various grant giving bodies, ranging from governmental organisations to local charities, for the engineering projects that it supervises.

Engineering Operations

CED members were able to travel overseas completing visits to Uganda. In addition CED Executive member Ian Rankin has been based in Tanzania in a private capacity and Philip Tibenderana has continued as the CED representative in Uganda. This has facilitated work on project development, evaluation and enabled progress to be made with support of local partners. Examples include:-

Tanzania:

- Rainwater harvesting workshops continued using a team of previously trained workers with financial subsidies being offered towards construction material costs for tanks (£44,494).

Uganda:

- Engineering advice, supervision and funding was provided for drilling and commissioning new well at Gods Love School/Orphanage (£5,207)
- Supervision and installation of replacement turbine parts was provided for a small hydro-electric scheme at Kuluva Hospital (£2,353)

Project Financing

External funding is being sought from grant making bodies for a valley tank project in Kikatsi Uganda. The Board was grateful to receive donations from individuals, churches and charities for the Rainwater Harvesting programme in Tanzania and the Tank building and home improvement project in Rwanda.

Note 13 details money provided from General Funds £17,000 and Designated Funds £27,007.

The restricted fund balance relates to money already in hand for projects. The largest amount at 31st March 2025 related to the balance of SECMA grant (£21,519).

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Legacy Fund

The Trustees were very grateful to receive in 2017 a legacy of £161,712 from the late William Beak who had been a CED Supporter. No restrictions were placed on the use of the money, but it is most likely to be used to support project work overseas. The Board has set up a designated fund so that the use of the money is separately accounted for.

(See Note 13 of the Accounts)

FINANCIAL REVIEW

Overall Financial Situation

The finances of CED have been in a strong position since receipt of the legacy.

The level of donations from supporters and other individual donors remained at a high level. The generosity of many individuals, churches and charities that regularly support us is greatly valued.

Activity overseas increased where schemes were able to proceed with the support of local supervision.

The Board and Executive meetings were generally held online but in person meetings are held at least once a year in addition to the AGM. Local member meetings were limited with those held being either in person or online.

Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves

The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end when free reserves stood at £10,077.

In the light of past financing experience, the Project Fund was established in 2011 to provide:

- Temporary financing of projects to enable development costs to be incurred ahead of fundraising.
- A balance of funds available to finance any future project overspends (a "capital" reserve).

The money raised and allocated to this fund is described as to be used for project purposes, and so the Fund has been classified as a designated fund to demonstrate its use for that purpose. The balance on this Fund was reduced in 2021/2022 as the size of schemes now being undertaken does not warrant having so much in hand to provide for possible overspending. Total reserves at 31 March 2025 were £138,378 (2024 £156,266).

(See Note 13 of the Accounts)

Future Direction and Strategy

In September 2016 the Directors took time away to review the purpose of CED and its future strategy. A subtle, but significant, change of emphasis was made to the primary purpose of the charity. The previous focus as an overseas service organisation was modified to recognise the unique function of CED in offering Christians the opportunity to use their skills to benefit the poor. That purpose was confirmed at a further Board strategy review in February 2020 and is set out on Page 4.

The Board considered the present performance of CED in February 2020 and concluded that it was content with the current size and modus operandi. There was no requirement to try to grow. There were advantages in being small, especially the ability it gives to value and maintain close associations with the people who contribute to its work.

The charity does, however, need to understand and react to changes in its operating environment. Thought continues to be given to the use of social media to reach a wider audience. There seems little prospect, however, of gaining any significant benefit from online fundraising. More emphasis is being put on mitigating the environmental impact of CED's activities both at home and overseas. Particular effort has been devoted to disseminating technical knowledge and experience. "Tech Talks" were once again held during the year.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Specific Investment Powers

These are as outlined in the Memorandum of Association, 3B (v) - (viii) and may be summarised as:

- to borrow money and charge property in such a manner as shall be deemed expedient,
- to invest any money belonging to, or held on trust in such a manner as may be permitted by law,
- to accumulate so far as permitted by law all or part of the income by investing the same and the resulting income thereon,
- to vest any assets in a custodian Trustee or nominee resident in the U.K. and entrust the realisation of such assets to any person on such terms as thought fit.

Note: The Company is established for charitable purposes only and its property and income shall be held and applied for those purposes only.

Results

The results for the year, the state of the Charitable Company's affairs and the proposed transfer from reserves are shown in the attached accounts.

Small Company Provisions

In preparing this report the Trustees have taken advantage of special exemptions applicable to small companies provided by part 15 of the Companies Act 2006.

By Order of the Board

C Gibson – Director and Trustee



Date

2/7/25

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

Independent examiner's report to the members of Christian Engineers in Development

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

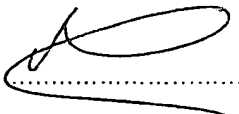
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Martin Borradaile ACA
Dodd & Co Limited Chartered Accountants
FIFTEEN
Montgomery Way
Rosehill Industrial Estate
Carlisle
Cumbria
CA1 2RW

Date:15.07.25.....

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from :	2					
Donations and legacies		21,608	-	46,126	67,734	50,846
Charitable activities	9	-	-	500	500	47,000
Other		311	5,741	-	6,052	7,587
Total		<u>21,919</u>	<u>5,741</u>	<u>46,626</u>	<u>74,286</u>	<u>105,433</u>
Expenditure on:						
Raising funds	4	675	-	-	675	1,254
Charitable activities	3	4,184	-	87,315	91,499	123,545
Total	8	<u>4,859</u>	<u>-</u>	<u>87,315</u>	<u>92,174</u>	<u>124,799</u>
Net Income / (expenditure)		17,060	5,741	(40,689)	(17,888)	(19,366)
Transfers between funds		(17,000)	(27,007)	44,007	-	-
Net movement in funds		<u>60</u>	<u>(21,266)</u>	<u>3,318</u>	<u>(17,888)</u>	<u>(19,366)</u>
Reconciliation of funds:						
Total funds brought forward		10,017	102,176	44,073	156,266	175,632
Total funds carried forward	14	<u>10,077</u>	<u>80,910</u>	<u>47,391</u>	<u>138,378</u>	<u>156,266</u>

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee) Registered Charity No. 293734 Company No. 1980353

BALANCE SHEET AT 31st MARCH 2025

		2025		2024
		£	£	£
Current Assets				
Debtors and payments in advance	10	2,306		1,065
HSBC Treasurer Account		409		682
HSBC Money Manager Account		14,000		20,000
Epworth Deposit Fund		122,096	136,505	136,355
				157,037
Funds in Uganda				
Kampala: ABSA Bank Uganda		872		116
Cash in hand		255		264
			139,938	158,482
Liabilities: amounts falling due within one year	11	(1,560)		(2,216)
Net Current Assets		138,378		156,266
Net Assets	14	138,378		156,266
Funds				
Unrestricted general funds	13	10,077		10,017
Designated funds	13	80,910		102,176
Restricted funds	13	47,391		44,073
		138,378		156,266


1 For the year ended 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

2 These accounts have been prepared in accordance with the provisions applicable to companies subject to the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 2nd July 2025 and were signed on its behalf by:


.....
D W Beak
Honorary Treasurer and Director

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2025

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared in accordance with 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 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

b. Income

Donations and legacies including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c. Taxation

The Company is a registered charity (number 293734) and accordingly is exempt from all forms of direct taxation.

d. Expenditure

All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. When funding has been received but the expenditure has not been incurred the funds are carried forward as restricted reserves.

e. Allocation of costs

Expenditure which does not directly relate to the objectives of the Charitable Company is analysed as either attributable to costs of generating funds or governance costs. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity, including reporting accountants' fees and the costs of the strategic management of the charity. Costs are allocated to reflect the use of the resource. Support costs which involve more than one category are apportioned to cost categories as appropriate.

f. Foreign currency conversion

Uganda Shilling transactions, assets and liabilities denominated in Shillings are converted to sterling at a single exchange rate based on those experienced during the year. Small differences arising from variations in actual exchange rates are incorporated into the costs for projects in Uganda.

g. Going concern

The Trustees are satisfied that CED has sufficient funds and resources available to ensure that it can meet its' current project commitments and can continue its' operations for the foreseeable future.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2025

1 ACCOUNTING POLICIES (continued)

h. Fixed assets and depreciation

Fixed assets that are provided in overseas areas which have been funded by donor organisations and/or CED will, on completion of projects, be handed over to local communities or community organisations, and are not capitalised. Assets purchased or donated with a cost or value exceeding £1,000 are capitalised. There are currently no capitalised items treated as assets.

An inventory is maintained of non-capitalised items of equipment.

i. Unrestricted funds

Unrestricted funds are donations, subscriptions and other incoming resources received or generated for the objects of the Charitable Company without further specified purpose and are available as general funds.

j. Designated funds

Designated funds are sums set aside by the Trustees for a specific purpose. The William Beak Legacy Fund and the Project Fund have been established by the Trustees and are referred to in the Trustee's Report (Pages 5 & 6)

k. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management/support costs.

l. Resources expended

Resources are expended on projects in developing countries in partnership with local churches or other organisations. Some funds for projects are provided by donor organisations following investigations and proposals submitted by CED, the funding for project preparation is found from unrestricted funds or the Project Fund.

2 INCOME

Income represents moneys received from appeals, grants, general and supporters' donations, members' subscriptions and Gift Aid reclaimed. Of the income in 2024 £34,289 related to unrestricted funds and £71,144 to restricted funds.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Costs associated with engineering works:					
Retainer paid	-	-	1,761	1,761	1,781
Equipment and materials	-	-	30,065	30,065	77,796
Project operations	-	-	53,166	53,166	34,140
Travel (inc international)	-	-	2,323	2,323	4,897
Governance costs	2,020	-	-	2,020	3,159
Administrative expenses	2,164	-	-	2,164	1,772
	<u>4,184</u>	<u>-</u>	<u>87,315</u>	<u>91,499</u>	<u>123,545</u>

Included in charitable activities was £1,761 (2024 £1,781) which related to fees paid to the Uganda representative. Retainer paid, equipment and materials and project operations are direct costs of activities in furtherance of the Charitable Company's objectives. Travel and administrative expenses are support costs which have been allocated entirely to this cost category since these costs relate to supporting the engineering works. Of the expenditure in 2024, £4,931 related to unrestricted funds and £118,614 to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2025

4 COSTS OF RAISING FUNDS

	Unrestricted Funds £	Other Funds £	Total 2025 £	Total 2024 £
Web site	322	-	322	163
Printing and publicity materials	353	-	353	1,091
	<u>675</u>	<u>-</u>	<u>675</u>	<u>1,254</u>

All costs of raising funds are direct costs. Of the expenditure in 2024, £1,254 related to unrestricted funds and £nil to restricted funds.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	Total 2025 £	Total 2024 £
Governance costs				
Meeting costs	400	-	400	759
Independent Examiner	1,620	-	1,620	2,400
	<u>2,020</u>	<u>-</u>	<u>2,020</u>	<u>3,159</u>

All costs of governance are direct costs. Of the expenditure in 2024, £3,159 related to unrestricted funds and £nil to restricted funds.

6 RELATED PARTY TRANSACTIONS

Trustees' travel expenses for Board meetings were reimbursed £400 (2024 £nil)

Trustees' travel expenses for overseas project visits were reimbursed £1,464 for 1 Trustee (2024 £2,151 for 1 Trustee)

The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees

7 NET INCOME/(EXPENDITURE)

is stated after charging:	2025	2024
	£	£
Independent Examiner's Fees	<u>1,620</u>	<u>2,400</u>

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2025

8 TOTAL EXPENDITURE

	Retainer paid £	Other £	Total 2025 £	Total 2024 £
Raising funds	-	675	675	1,254
Charitable activities	1,761	89,738	91,499	123,545
	<u>1,761</u>	<u>90,413</u>	<u>92,174</u>	<u>124,799</u>

Of the expenditure in 2024, £1,254 related to unrestricted funds and £123,018 to restricted funds.

9 GRANTS RECEIVED

	2025 £	2024 £
SECMA	-	47,000
CH and HH Taylor Trust	500	-
	<u>500</u>	<u>47,000</u>

Of the income in 2024, £nil related to unrestricted funds and £47,000 to restricted funds.

10 DEBTORS AND PAYMENTS IN ADVANCE AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation recoverable	<u>2,306</u>	<u>1,065</u>
	<u>2,306</u>	<u>1,065</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	<u>1,560</u>	<u>2,216</u>
	<u>1,560</u>	<u>2,216</u>

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2025 or 31st March 2024.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2025

13 RECONCILIATION OF MOVEMENT IN FUNDS

UNRESTRICTED FUNDS

	Balance 1st April 2024	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2025
	£	£	£	£	£
General	10,017	21,919	(4,859)	(17,000)	10,077

DESIGNATED FUNDS

	Balance 1st April 2024	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2025
	£	£	£	£	£
William Beak Legacy	82,101	4,613	-	(25,807)	60,907
Project Fund	20,075	1,128	-	(1,200)	20,003
	102,176	5,741	-	(27,007)	80,910

Further information is given on these funds on pages 5 and 6.

RESTRICTED FUNDS

	Balance 1st April 2024	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2025
	£	£	£	£	£
Project financing	44,073	46,626	(87,315)	44,007	47,391

At 31st March 2025 restricted funds included £21,519 being balance of SECMA grant funding for Sierra Leone (Manowa) and RWH Programme (Tanzania), with the CED board having full discretion and autonomy on the split of the allocation to suit the respective project needs.

The Manowa project involves the provision of water and sanitation facilities for the village through drilling of boreholes, pumping, piping and storing water accessed through tap points, and the building of latrines. RWH programme involves training and provision of subsidy against tank construction costs.

Of income/(expenditure) in 2024, £34,289/(£6,185) related to unrestricted funds and £71,144/(£118,614) to restricted funds.

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:

From Unrestricted Funds - in Tanzania (RWH programme) £5,800, and in Uganda (Kuluva, Kagando, Gods Love School, Kikatsi and unallocated) £11,200

From the Legacy Fund - in Tanzania (RWH programme) £21,286 and in India (Sathya Veda) £5,565. In addition £156 allocated across six projects.

From the Project Fund - to Legacy £1,200 to reduce to agreed reserve

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2025

14 <u>NET ASSETS</u>	Fixed assets	Investments	Other net assets	2024
	£	£	£	£
Unrestricted funds				
General	-	-	10,077	10,017
Designated	-	-	80,910	102,176
Total unrestricted funds	-	-	90,987	112,193
Restricted funds	-	-	47,391	44,073
Total Funds at 31st March 2024	-	-	138,378	156,266

Of income/(expenditure) in 2024, £34,289/(£6,185) related to unrestricted funds and £71,144/(£118,614) to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Accounts



CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives

CHRISTIAN ENGINEERS IN DEVELOPMENT

A group for Service in Developing Countries

Annual Report and Accounts 2023/24

For the Year Ended 31st March 2024

Unaudited but Independently Examined

Registered Charity No. 293734 Company No. 1980353

Christian Engineers in Development
(A Charitable Company limited by guarantee)

Index

Professional advisors	2
Trustees' Report	3-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-16

Christian Engineers in Development

(A Charitable Company limited by guarantee)

Alternatively known by its working name "**CED**"

Registered UK Charity Number	293734
Company Registration Number	1980353
Registered Office	Lydia Mill South Brent TQ10 9JL
Correspondent and Secretary	Mrs B Brighthouse Lydia Mill South Brent TQ10 9JL
Bankers	HSBC 94 East Street Chichester West Sussex PO19 1HD ABSA Bank Uganda Plot 16, Kampala Road PO Box 2971 Kampala Uganda
Independent Examiner	Joanne Thomlinson FCA Dodd & Co Limited Chartered Accountants FIFTEEN Montgomery Way Rosehill Industrial Estate Carlisle Cumbria CA1 2RW

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT

The Trustees (who are also Directors for the purposes of the Companies Act) present their annual report and accounts for the year ended 31st March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Christian Engineers in Development is a Charity registered in England and Wales and is also registered as a Company limited by guarantee.

The Trustees of the Charity and the Directors of the Charitable Company for the year 2023/24 were:

Robert William BRIGHOUSE – *Chair of Trustees*
Jonathan APPLEBY – *CEO and Chair of Executive Committee*
David William BEAK – *Treasurer*
Barbara Anne BRIGHOUSE - *Secretary*
Dr Richard FRANCEYS
Colin David GIBSON

There are no other Trustees who served during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Charitable Company is governed by:

- The Memorandum of Association of Christian Engineers in Development dated 19th December 1985.
- The Articles of Association of Christian Engineers in Development dated 19th December 1985.

There are no restrictions to operations mentioned in the Governing Documents.

Appointment of Trustees

Trustees are usually appointed temporarily by the Board of Trustees, such appointments to be ratified by the membership of the Charitable Company at the Annual General Meeting following such an appointment. Trustees may also be elected from the membership of the Charity at Annual General Meetings. One third of the Trustees retire each year but are eligible for re-election at the Annual General Meeting in the year that they retire. In accordance with the Articles of Association, Robert Brighthouse and Colin Gibson retired by rotation at the Annual General Meeting on 9th September 2023. They were both willing to stand again and were re-elected.

Trustee training and induction

The Trustees seek to reflect the needs and aims of the charity on its board, along with the more traditional business and charity management skills. Limited induction is provided to new Trustees since they are drawn from the CED membership.

Organisational structure

The Trustee Board comprises the CEO of the Executive Committee, the Treasurer, the Secretary and elected non-executive directors. The Board is chaired by a non-executive director.

The Executive Committee comprises a CEO and Chair, the Treasurer, the Secretary and CED members taking voluntary roles in operations and administration.

The Charitable Company is managed by its voluntary Trustees, as a group, but with individuals taking roles as Chair, Treasurer and Secretary. Major decisions are normally taken at the Trustees' meetings, which consider future strategy, receive information on progress against plans, and respond to issues arising. Urgent decisions are taken by consultation between the officers and any Trustee involved with the matter under consideration. Decisions related to ongoing operations and administration are delegated to the Executive Committee.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company, limited by guarantee)

TRUSTEES REPORT *continued*

Trustees Meetings

The Board of Trustees met four times during the year. Under the terms of the Articles of Association, Trustees' services are unpaid.

Risks

The Trustee Board and Executive Committee carry out a review of the risk register at each meeting. Overseas travel remains an area of risk, but members on visits take out the required insurance and risk assessments are carried out. As regards project cost overruns, the Project Fund provides a good degree of reserve cover, and care is now taken in project terms and conditions not to accept open ended liabilities.

Trustees' Responsibilities

Company law requires Trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the Charitable Company and of the incoming and outgoing resources of the Charitable Company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe applicable Accounting Standards,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Purpose

CED's primary purpose identified by the Directors in September 2016 and confirmed in February 2020, is as follows: ***CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to help the poorest communities.***

Values and Way of Working

Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.

Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.

A wide range of policies are in place including Conflict of Interest, Bribery, Gifts and Hospitality, Safeguarding, Travel and Subsistence, Diversity, Data Protection, Social Media, Environmental, Equal Opportunities, Complaints and Whistleblowing, in addition to a Code of Conduct. Policies are regularly reviewed. The Trustees confirm that they are satisfied that they have had at all times regard to the Charity Commission's guidance on public benefit.

ACTIVITIES AND FUTURE PERIODS

The principal activity of the Charitable Company in the year was the relief of poverty and distress and the prevention of disease world-wide through the application of engineering skills, together with the promotion of the Christian faith. This was achieved by:

- the use of engineering and technical skills and expertise,
- arranging for personnel with relevant technical skills to operate with other organisations in connection with development projects,
- inviting contributions and applying for grants towards the cost of projects undertaken in the furtherance of the charitable purposes of CED,
- printing and publishing booklets and other literature and organising displays publicising the work of CED,
- co-operation with other organisations having similar objectives to CED.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

CED was active during the year in Sierra Leone, Tanzania and Uganda, working in association with local partner organisations. A major project in Sierra Leone is being completed and brought into operation working in partnership with the UK charity Practical Tools Initiative. Technical advice for a hospital in the Democratic Republic of the Congo was provided from the UK.

Typically, CED provides technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favorable impacts on the lives of communities in Tanzania where CED's Rainwater Harvesting programme has seen over 30 masons trained and approaching 100 tanks being built and has demonstrated real improvements for the most disadvantaged people and the wider community. A "Tap twinning" initiative has been launched with the aim of ensuring the financial sustainability of this programme.

Principal Funding Sources and Expenditure

Income from members and supporters, together with other unrestricted donations, is used to maintain CED's administration and provide finance for engineering services offered to client charitable and church organisations at little or no charge. At the request of clients CED also secures dedicated funding from various grant giving bodies, ranging from governmental organisations to local charities, for the engineering projects that it supervises.

Engineering Operations

Following the end of most COVID 19 related restrictions CED members were more able to readily travel overseas. In addition CED Executive member Ian Rankin has been based in Tanzania in a private capacity and Philip Tibenderana has continued as the CED representative in Uganda. This has facilitated work on project development, evaluation and enabled progress to be made with support of local partners. Examples include:-

Rwanda Members visited multiple sites reviewing previously completed work, assessing maintenance requirements and evaluating current needs to determine whether CED can assist in provision of solutions. (£2,248).

Sierra Leone Work entering final phase in the village of Manowa, with the building of latrines, borehole, storage tank, tap/pipe network as part of the development of a water supply scheme (£73,382).

Tanzania:

- Rainwater harvesting workshops continued using a team of previously trained workers with financial subsidies being offered towards construction material costs for tanks (£18,475).
- Members visited Buhuri to assess work required to repair dam (£714).

Uganda:

- Engineering advice and start-up funding was provided for a small hydro-electric scheme at Kuluva Hospital (£6,687) and further design work was carried out at Rwembya for a hydro scheme aimed at serving Kagando Hospital where a solar powered solution is under review. (£1,151).
- Installation completed of second Clariwash filter as part of water filtration system at Kagando Hospital (£12,212).

Project Financing

The Board was grateful to receive a grant from SECMA for the Manowa project in Sierra Leone and Rainwater harvest programme in Tanzania totalling £47,000, (Note 9). Smaller donations were received from individuals and charities for the Rainwater Harvesting programme in Tanzania, the Kuluva Hydro project in Uganda and the Clariwash filter project at Kagando Hospital in Uganda.

Note 13 details money provided from General Funds £20,800 and Designated Funds £502.

The restricted fund balance relates to money already in hand for projects. The largest amount at 31st March 2024 related to the balance of SECMA grant (£42,176).

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Legacy Fund

The Trustees were very grateful to receive in 2017 a legacy of £161,712 from the late William Beak who had been a CED Supporter. No restrictions were placed on the use of the money, but it is most likely to be used to support project work overseas. The Board has set up a designated fund so that the use of the money is separately accounted for.

(See Note 13 of the Accounts)

FINANCIAL REVIEW

Overall Financial Situation

The finances of CED have been in a strong position since receipt of the legacy.

The level of donations from supporters and other individual donors remained at a high level. The generosity of many individuals, churches and charities that regularly support us is greatly valued.

Activity overseas increased where schemes were able to proceed with the support of local supervision.

The Board and Executive meetings were generally held online but in person meetings are held at least once a year in addition to the AGM. Local member meetings were limited with those held being either in person or online.

Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves

The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end when free reserves stood at £10,017.

In the light of past financing experience, the Project Fund was established in 2011 to provide:

- Temporary financing of projects to enable development costs to be incurred ahead of fundraising.
- A balance of funds available to finance any future project overspends (a "capital" reserve).

The money raised and allocated to this fund is described as to be used for project purposes, and so the Fund has been classified as a designated fund to demonstrate its use for that purpose. The balance on this Fund was reduced in 2021/2022 as the size of schemes now being undertaken does not warrant having so much in hand to provide for possible overspending. Total reserves at 31 March 2024 were £156,266 (2022 £175,632).

(See Note 13 of the Accounts)

Future Direction and Strategy

In September 2016 the Directors took time away to review the purpose of CED and its future strategy. A subtle, but significant, change of emphasis was made to the primary purpose of the charity. The previous focus as an overseas service organisation was modified to recognise the unique function of CED in offering Christians the opportunity to use their skills to benefit the poor. That purpose was confirmed at a further Board strategy review in February 2020 and is set out on Page 4.

The Board considered the present performance of CED in February 2020 and concluded that it was content with the current size and modus operandi. There was no requirement to try to grow. There were advantages in being small, especially the ability it gives to value and maintain close associations with the people who contribute to its work.

The charity does, however, need to understand and react to changes in its operating environment. Thought continues to be given to the use of social media to reach a wider audience. There seems little prospect, however, of gaining any significant benefit from online fundraising. More emphasis is being put on mitigating the environmental impact of CED's activities both at home and overseas. Particular effort has been devoted to disseminating technical knowledge and experience. No "Tech Talks" were held during the year but are planned to recommence in late 2024.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Specific Investment Powers

These are as outlined in the Memorandum of Association, 3B (v) - (viii) and may be summarised as;

- to borrow money and charge property in such a manner as shall be deemed expedient,
- to invest any money belonging to, or held on trust in such a manner as may be permitted by law,
- to accumulate so far as permitted by law all or part of the income by investing the same and the resulting income thereon,
- to vest any assets in a custodian Trustee or nominee resident in the U.K. and entrust the realisation of such assets to any person on such terms as thought fit.

Note: The Company is established for charitable purposes only and its property and income shall be held and applied for those purposes only.

Results

The results for the year, the state of the Charitable Company's affairs and the proposed transfer from reserves are shown in the attached accounts.

Small Company Provisions

In preparing this report the Trustees have taken advantage of special exemptions applicable to small companies provided by part 15 of the Companies Act 2006.

By Order of the Board



R Brighouse – Director and Trustee

13/6/24

Date

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

Independent examiner's report to the members of Christian Engineers in Development

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) 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 Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Martin Borradaile ACA
Dodd & Co Limited Chartered Accountants
FIFTEEN
Montgomery Way
Rosehill Industrial Estate
Carlisle
Cumbria
CA1 2RW

Date: 4/7/2024

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from :	2					
Donations and legacies		26,702	-	24,144	50,846	56,374
Charitable activities	9	-	-	47,000	47,000	63,000
Other		310	7,277	-	7,587	2,867
Total		<u>27,012</u>	<u>7,277</u>	<u>71,144</u>	105,433	<u>122,241</u>
Expenditure on:						
Raising funds	4	1,254	-	-	1,254	956
Charitable activities	3	4,931	-	118,614	123,545	74,393
Total	8	<u>6,185</u>	<u>-</u>	<u>118,614</u>	124,799	<u>75,349</u>
Net Income / (expenditure)		20,827	7,277	(47,470)	(19,366)	46,892
Transfers between funds		(20,800)	(502)	21,302	-	-
Net movement in funds		<u>27</u>	<u>6,775</u>	<u>(26,168)</u>	(19,366)	<u>46,892</u>
Reconciliation of funds:						
Total funds brought forward		9,990	95,401	70,241	175,632	128,740
Total funds carried forward	14	<u>10,017</u>	<u>102,176</u>	<u>44,073</u>	156,266	<u>175,632</u>

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee) Registered Charity No. 293734 Company No. 1980353

BALANCE SHEET AT 31st MARCH 2024

		2024		2023
		£	£	£
Current Assets				
Debtors and payments in advance	10	1,065		5,543
HSBC Treasurer Account		682	6,366	
HSBC Money Manager Account		20,000	1,089	
Epworth Deposit Fund		136,355	169,078	176,533
Funds in Uganda				
Kampala: ABSA Bank Uganda		116		217
Cash in hand		264		471
		<u>158,482</u>		<u>182,764</u>
Liabilities: amounts falling due within one year	11	(2,216)		(7,132)
Net Current Assets		<u>156,266</u>		<u>175,632</u>
Net Assets	14	<u><u>156,266</u></u>		<u><u>175,632</u></u>
Funds				
Unrestricted general funds	13	10,017		9,990
Designated funds	13	102,176		95,401
Restricted funds	13	44,073		70,241
		<u>156,266</u>		<u>175,632</u>

1 For the year ended 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

2 These accounts have been prepared in accordance with the provisions applicable to companies subject to the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 13th June 2024 and were signed on its behalf by:



D W Beak
Honorary Treasurer and Director

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2024

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared in accordance with 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 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

b. Income

Donations and legacies including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c. Taxation

The Company is a registered charity (number 293734) and accordingly is exempt from all forms of direct taxation.

d. Expenditure

All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. When funding has been received but the expenditure has not been incurred the funds are carried forward as restricted reserves.

e. Allocation of costs

Expenditure which does not directly relate to the objectives of the Charitable Company is analysed as either attributable to costs of generating funds or governance costs. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity, including reporting accountants' fees and the costs of the strategic management of the charity. Costs are allocated to reflect the use of the resource. Support costs which involve more than one category are apportioned to cost categories as appropriate.

f. Foreign currency conversion

Uganda Shilling transactions, assets and liabilities denominated in Shillings are converted to sterling at a single exchange rate based on those experienced during the year. Small differences arising from variations in actual exchange rates are incorporated into the costs for projects in Uganda.

g. Going concern

The Trustees are satisfied that CED has sufficient funds and resources available to ensure that it can meet its' current project commitments and can continue its' operations for the foreseeable future.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2024

1 ACCOUNTING POLICIES (continued)

h. Fixed assets and depreciation

Fixed assets that are provided in overseas areas which have been funded by donor organisations and/or CED will, on completion of projects, be handed over to local communities or community organisations, and are not capitalised. Assets purchased or donated with a cost or value exceeding £1,000 are capitalised. There are currently no capitalised items treated as assets.

An inventory is maintained of non-capitalised items of equipment.

i. Unrestricted funds

Unrestricted funds are donations, subscriptions and other incoming resources received or generated for the objects of the Charitable Company without further specified purpose and are available as general funds.

j. Designated funds

Designated funds are sums set aside by the Trustees for a specific purpose. The William Beak Legacy Fund and the Project Fund have been established by the Trustees and are referred to in the Trustee's Report (Pages 5 & 6)

k. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management/support costs.

l. Resources expended

Resources are expended on projects in developing countries in partnership with local churches or other organisations. Some funds for projects are provided by donor organisations following investigations and proposals submitted by CED, the funding for project preparation is found from unrestricted funds or the Project Fund.

2 INCOME

Income represents moneys received from appeals, grants, general and supporters' donations, members' subscriptions and Gift Aid reclaimed. Of the income in 2023 £23,445 related to unrestricted funds and £98,796 to restricted funds.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Costs associated with engineering works:					
Retainer paid	-	-	1,781	1,781	1,760
Equipment and materials	-	-	77,796	77,796	12,656
Project operations	-	-	34,140	34,140	42,836
Travel (inc international)	-	-	4,897	4,897	12,461
Governance costs	3,159	-	-	3,159	1,795
Administrative expenses	1,772	-	-	1,772	2,885
	<u>4,931</u>	<u>-</u>	<u>118,614</u>	<u>123,545</u>	<u>74,393</u>

Included in charitable activities was £1,781 (2023 £1,760) which related to fees paid to the Uganda representative. Retainer paid, equipment and materials and project operations are direct costs of activities in furtherance of the Charitable Company's objectives. Travel and administrative expenses are support costs which have been allocated entirely to this cost category since these costs relate to supporting the engineering works. Of the expenditure in 2023, £4,680 related to unrestricted funds and £69,713 to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2024

4 COSTS OF RAISING FUNDS

	Unrestricted Funds £	Other Funds £	Total 2024 £	Total 2023 £
Web site	163	-	163	168
Printing and publicity materials	1,091	-	1091	788
	<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>956</u>

All costs of raising funds are direct costs. Of the expenditure in 2023, £956 related to unrestricted funds and £nil to restricted funds.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	Total 2024 £	Total 2023 £
Governance costs				
Meeting costs	759	-	759	365
Independent Examiner	2,400	-	2400	1,430
	<u>3,159</u>	<u>-</u>	<u>3,159</u>	<u>1,795</u>

All costs of governance are direct costs. Of the expenditure in 2023, £1,795 related to unrestricted funds and £nil to restricted funds.

6 RELATED PARTY TRANSACTIONS

Remuneration was paid to Wyvis Highland Limited for provision of design services by 1 Trustee in 2024 £Nil (2023 £945).

Trustees' travel expenses for Board meetings were reimbursed £Nil (2023 £365 for 2 Trustees)

Trustees' travel expenses for overseas project visits were reimbursed £2,151 for 1 Trustee (2023 £5,304 for 4 Trustees).

The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees.

7 NET INCOME/(EXPENDITURE)

is stated after charging:

	2024 £	2023 £
Independent Examiner's Fees	<u>2,400</u>	<u>1,430</u>

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2024

8 TOTAL EXPENDITURE

	Retainer paid £	Other £	Total 2024 £	Total 2023 £
Raising funds	-	1,254	1,254	956
Charitable activities	1,781	121,764	123,545	74,393
	<u>1,781</u>	<u>123,018</u>	<u>124,799</u>	<u>75,349</u>

Of the expenditure in 2023, £5,636 related to unrestricted funds and £69,713 to restricted funds.

9 GRANTS RECEIVED

	2024 £	2023 £
SECMA	47,000	-
Ferguson Trust	-	25,000
Laing Trusts	-	25,000
Souter Trust	-	6,000
Wilmslow Wells for Africa	-	5,000
SMB Trust	-	2,000
	<u>47,000</u>	<u>63,000</u>

Of the income in 2023, £nil related to unrestricted funds and £63,000 to restricted funds.

10 DEBTORS AND PAYMENTS IN ADVANCE AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation recoverable	1,065	5,543
	<u>1,065</u>	<u>5,543</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	2,216	7,132
	<u>2,216</u>	<u>7,132</u>

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2024 or 31st March 2023.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2024

13 RECONCILIATION OF MOVEMENT IN FUNDS

UNRESTRICTED FUNDS

	Balance 1st April 2023	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2024
	£	£	£	£	£
General	<u>9,990</u>	<u>27,012</u>	<u>(6,185)</u>	<u>(20,800)</u>	<u>10,017</u>

DESIGNATED FUNDS

	Balance 1st April 2023	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2024
	£	£	£	£	£
William Beak Legacy	75,353	5,748	-	1,000	82,101
Project Fund	20,048	1,529	-	(1,502)	20,075
	<u>95,401</u>	<u>7,277</u>	<u>-</u>	<u>(502)</u>	<u>102,176</u>

Further information is given on these funds on pages 5 and 6.

RESTRICTED FUNDS

	Balance 1st April 2023	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2024
	£	£	£	£	£
Project financing	<u>70,241</u>	<u>71,144</u>	<u>(118,614)</u>	<u>21,302</u>	<u>44,073</u>

At 31st March 2024 restricted funds included £42,176 being balance of SECMA grant funding for Sierra Leone (Manowa) and RWH Programme (Tanzania).

The Manowa project involves the provision of water and sanitation facilities for the village through drilling of boreholes, pumping, piping and storing water accessed through tap points, and the building of latrines. RWH programme involves training and provision of subsidy against tank construction costs.

Of income/(expenditure) in 2023, £23,445/(£5,636) related to unrestricted funds and £98,796/(£69,713) to restricted funds.

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:

From Unrestricted Funds - in Tanzania (RWH programme and Buhuri Dam) £9,400, Uganda (Kuluva, Kagando and unallocated) £8,500 and DR Congo (Lwamba) £900.

In addition £2,000 transferred to cover new project evaluation in Rwanda and Tanzania

From the Project Fund - to cover minor project balances £2

From the Project Fund - to cover project evaluation costs £500

From the Project Fund - to Legacy £1,000 to reduce to agreed reserve

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2024

14 <u>NET ASSETS</u>	Fixed assets	Investments	Other net assets	2023
	£	£	£	£
Unrestricted funds				
General	-	-	10,017	9,990
Designated	-	-	102,176	95,401
Total unrestricted funds	-	-	112,193	105,391
Restricted funds	-	-	44,073	70,241
Total Funds at 31st March 2024	-	-	156,266	175,632

Of income/(expenditure) in 2023, £23,445/(£5,636) related to unrestricted funds and £98,796/(£69,713) to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Accounts



CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives

CHRISTIAN ENGINEERS IN DEVELOPMENT

A group for Service in Developing Countries

Annual Report and Accounts 2022/23

For the Year Ended 31st March 2023

Unaudited but Independently Examined

Registered Charity No. 293734 Company No. 1980353

Christian Engineers in Development
(A Charitable Company limited by guarantee)

Index

Professional advisors	2
Trustees' Report	3-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-16

Christian Engineers in Development
(A Charitable Company limited by guarantee)

Alternatively known by its working name "CED"

Registered UK Charity Number 293734

Company Registration Number 1980353

Registered Office Lydia Mill
South Brent
TQ10 9JL

Correspondent and Secretary Mrs B Brighthouse
Lydia Mill
South Brent
TQ10 9JL

Bankers HSBC
94 East Street
Chichester
West Sussex
PO19 1HD

ABSA Bank Uganda
Plot 16, Kampala Road
PO Box 2971
Kampala
Uganda

Independent Examiner Joanne Thomlinson FCA
Dodd & Co Limited Chartered Accountants
FIFTEEN
Montgomery Way
Rosehill Industrial Estate
Carlisle
Cumbria
CA1 2RW

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT

The Trustees (who are also Directors for the purposes of the Companies Act) present their annual report and accounts for the year ended 31st March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Christian Engineers in Development is a Charity registered in England and Wales and is also registered as a Company limited by guarantee.

The Trustees of the Charity and the Directors of the Charitable Company for the year 2022/23 were:

Robert William BRIGHOUSE – *Chair of Trustees*
Jonathan APPLEBY – *CEO and Chair of Executive Committee*
William Ronald HARPER – *Treasurer (resigned 25 June 2022)*
David William BEAK – *Treasurer (appointed 25 June 2022)*
Barbara Anne BRIGHOUSE - *Secretary*
James FALLAH-WILLIAMS (resigned 14 February 2023)
Dr Richard FRANCEYS
Colin David GIBSON

There are no other Trustees who served during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Charitable Company is governed by:

- The Memorandum of Association of Christian Engineers in Development dated 19th December 1985.
- The Articles of Association of Christian Engineers in Development dated 19th December 1985.

There are no restrictions to operations mentioned in the Governing Documents.

Appointment of Trustees

Trustees are usually appointed temporarily by the Board of Trustees, such appointments to be ratified by the membership of the Charitable Company at the Annual General Meeting following such an appointment. Trustees may also be elected from the membership of the Charity at Annual General Meetings. One third of the Trustees retire each year but are eligible for re-election at the Annual General Meeting in the year that they retire. In accordance with the Articles of Association, Barbara Brighthouse retired by rotation at the Annual General Meeting on 25th June 2022. She was willing to stand again and was re-elected. Dr Richard Franceys and Colin Gibson, who were co-opted in March 2022, were also elected. William Harper stood down as Treasurer after 20 years of dedicated and loyal service. The Board and members expressed their gratitude for his valued contribution to CED. David Beak was elected to act as Treasurer. The Board recorded their thanks to James Fallah-Williams, a trustee of PTI one of our partners, following his decision to resign as a trustee.

Trustee training and induction

The Trustees seek to reflect the needs and aims of the charity on its board, along with the more traditional business and charity management skills. Limited induction is provided to new Trustees since they are drawn from the CED membership.

Organisational structure

The Trustee Board comprises the CEO of the Executive Committee, the Treasurer, the Secretary and elected non-executive directors. The Board is chaired by a non-executive director.

The Executive Committee comprises a CEO and Chair, the Treasurer, the Secretary and CED members taking voluntary roles in operations and administration.

The Charitable Company is managed by its voluntary Trustees, as a group, but with individuals taking roles as Chair, Treasurer and Secretary. Major decisions are normally taken at the Trustees' meetings, which consider future strategy, receive information on progress against plans, and respond to issues arising. Urgent decisions are taken by consultation between the officers and any Trustee involved with the matter under consideration. Decisions related to ongoing operations and administration are delegated to the Executive Committee.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company, limited by guarantee)

TRUSTEES REPORT *continued*

Trustees Meetings

The Board of Trustees met four times during the year. Under the terms of the Articles of Association, Trustees' services are unpaid.

Risks

The Trustee Board and Executive Committee carry out a review of the risk register at each meeting. Overseas travel remains an area of risk, but members on visits take out the required insurance and risk assessments are carried out. As regards project cost overruns, the Project Fund provides a good degree of reserve cover, and care is now taken in project terms and conditions not to accept open ended liabilities.

Trustees' Responsibilities

Company law requires Trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the Charitable Company and of the incoming and outgoing resources of the Charitable Company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe applicable Accounting Standards,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Purpose

CED's primary purpose identified by the Directors in September 2016 and confirmed in February 2020, is as follows: ***CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to help the poorest communities overseas.***

Values and Way of Working

Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.

Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.

Policies on Conflict of Interest, Bribery, Gifts and Hospitality, Safeguarding, Travel and Subsistence, Diversity and Whistleblowing, as well as a Code of Conduct, are in place. Policies are regularly reviewed. The Trustees confirm that they are satisfied that they have had at all times regard to the Charity Commission's guidance on public benefit.

ACTIVITIES AND FUTURE PERIODS

The principal activity of the Charitable Company in the year was the relief of poverty and distress and the prevention of disease world-wide through the application of engineering skills, together with the promotion of the Christian faith. This was achieved by:

- the use of engineering and technical skills and expertise,
- arranging for personnel with relevant technical skills to operate with other organisations in connection with development projects,
- inviting contributions and applying for grants towards the cost of projects undertaken in the furtherance of the charitable purposes of CED,
- printing and publishing booklets and other literature and organising displays publicising the work of CED,
- co-operation with other organisations having similar objectives to CED.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

CED was active during the year in India, Rwanda, Sierra Leone, Tanzania and Uganda, working in association with local partner organisations. Projects in Sierra Leone are being investigated and brought into operation working in partnership with the UK charity Practical Tools Initiative. There is a continuing partner relationship with PVDP (Participatory Village Development Programme) in Pakistan. Technical advice for a hospital in the Democratic Republic of the Congo is being provided from the UK.

Typically, CED provides technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favorable impacts on the lives of a poor community in Rwanda where implementation of the Mayange project has demonstrated real improvements for the most disadvantaged people and the wider community confirmed by a post completion visit and assessment carried out this year.

Principal Funding Sources and Expenditure

Income from members and supporters, together with other unrestricted donations, is used to maintain CED's administration and provide finance for engineering services offered to client charitable and church organisations at little or no charge. At the request of clients CED also secures dedicated funding from various grant giving bodies, ranging from governmental organisations to local charities, for the engineering projects that it supervises.

Engineering Operations

Following the end of most COVID 19 related restrictions CED members were more able to readily travel overseas. In addition CED Executive member Ian Rankin has been based in Tanzania in a private capacity and Philip Tibenderana has continued as the CED representative in Uganda. This has facilitated work on project development, evaluation and enabled progress to be made with support of local partners. Examples include:-

Rwanda Post completion assessment carried out on the Mayange project to strengthen water supplies, introduce rainwater harvesting, promote the cultivation of kitchen gardens and undertake house repairs (£3,967).

Sierra Leone Work commenced in the village of Manowa with the building of latrines and borehole pump testing as part of the development of a water supply scheme (£19,747).

Tanzania:

- Rainwater harvesting workshops continued using a team of previously trained workers - Kagera /Biharamulo (£9,521) and at Musoma (£2,185).

Uganda:

- Engineering advice and start-up funding was provided for a small hydro-electric scheme at Kuluva Hospital (£2,521) and further design work was carried out at Rwembya for a hydro scheme aimed at serving Kagando Hospital (£1,288).
- Work continued in regard to the Clariwash water filtration system at Kagando Hospital where a second filter is to be installed (£11,295).

Project Financing

The Board was grateful to receive grants from a number of trusts for the Manowa project in Sierra Leone totalling £63,000, (Note 9). Smaller donations were received from individuals and charities for the Rainwater Harvest programme in Tanzania and the Clariwash filter project at Kagando Hospital in Uganda.

Note 13 details money provided from General Funds £15,200 and Designated Funds £22,036.

The restricted fund balance relates to money already in hand for projects. The largest amount at 31st March 2023 was for Manowa in Sierra Leone (£51,318).

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Legacy Fund

The Trustees were very grateful to receive in 2017 a legacy of £161,712 from the late William Beak who had been a CED Supporter. No restrictions were placed on the use of the money, but it is most likely to be used to support project work overseas. The Board has set up a designated fund so that the use of the money is separately accounted for.

(See Note 13 of the Accounts)

FINANCIAL REVIEW

Overall Financial Situation

The finances of CED have been in a strong position since receipt of the legacy.

The level of donations from supporters and other individual donors remained at a high level. The generosity of many individuals, churches and charities that regularly support us is greatly valued.

Activity overseas increased where schemes were able to proceed with the support of local supervision.

Running costs remained low as costs for meeting travel costs were minimal. The Board meetings were generally held online, as was the AGM, although it was possible to hold in person meetings in November 2022. Local member meetings were limited with those held being either in person or online.

Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves

The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end when free reserves stood at £9,990.

In the light of past financing experience, the Project Fund was established in 2011 to provide:

- Temporary financing of projects to enable development costs to be incurred ahead of fundraising.
- A balance of funds available to finance any future project overspends (a "capital" reserve).

The money raised and allocated to this fund is described as to be used for project purposes, and so the Fund has been classified as a designated fund to demonstrate its use for that purpose. The balance on this Fund was reduced in 2021/2022 as the size of schemes now being undertaken does not warrant having so much in hand to provide for possible overspending. Total reserves at 31 March 2023 were £175,632 (2022 £128,740).

(See Note 13 of the Accounts)

Future Direction and Strategy

In September 2016 the Directors took time away to review the purpose of CED and its future strategy. A subtle, but significant, change of emphasis was made to the primary purpose of the charity. The previous focus as an overseas service organisation was modified to recognise the unique function of CED in offering Christians the opportunity to use their skills to benefit the poor. That purpose was confirmed at a further Board strategy review in February 2020 and is set out on Page 4.

The Board considered the present performance of CED in February 2020 and concluded that it was content with the current size and modus operandi. There was no requirement to try to grow. There were advantages in being small, especially the ability it gives to value and maintain close associations with the people who contribute to its work.

The charity does, however, need to understand and react to changes in its operating environment. Thought continues to be given to the use of social media to reach a wider audience. There seems little prospect, however, of gaining any significant benefit from online fundraising. More emphasis is being put on mitigating the environmental impact of CED's activities both at home and overseas. Particular effort has been devoted to disseminating technical knowledge and experience. A series of online "Tech Talks" were organised again during the year.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

TRUSTEES REPORT *continued*

Specific Investment Powers

These are as outlined in the Memorandum of Association, 3B (v) - (viii) and may be summarised as;

- to borrow money and charge property in such a manner as shall be deemed expedient,
- to invest any money belonging to, or held on trust in such a manner as may be permitted by law,
- to accumulate so far as permitted by law all or part of the income by investing the same and the resulting income thereon,
- to vest any assets in a custodian Trustee or nominee resident in the U.K. and entrust the realisation of such assets to any person on such terms as thought fit.

Note: The Company is established for charitable purposes only and its property and income shall be held and applied for those purposes only.


Results

The results for the year, the state of the Charitable Company's affairs and the proposed transfer from reserves are shown in the attached accounts.

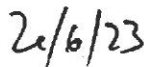
Small Company Provisions

In preparing this report the Trustees have taken advantage of special exemptions applicable to small companies provided by part 15 of the Companies Act 2006.

By Order of the Board



R Brighouse – Director and Trustee



Date

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

Independent examiner's report to the members of Christian Engineers in Development

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) 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 Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Joanne Thornlinson FCA
Partner
Dodd & Co Limited Chartered Accountants
FIFTEEN
Montgomery Way
Rosehill Industrial Estate
Carlisle
Cumbria
CA1 2RW

Date: 12/7/23

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from :	2					
Donations and legacies		20,578	-	35,796	56,374	27,154
Charitable activities	9	-	-	63,000	63,000	28,581
Other		74	2,793	-	2,867	168
Total		<u>20,652</u>	<u>2,793</u>	<u>98,796</u>	<u>122,241</u>	<u>55,903</u>
Expenditure on:						
Raising funds	4	956	-	-	956	533
Charitable activities	3	2,755	130	69,713	72,598	101,143
Governance costs	5	1,795	-	-	1,795	1,680
Total	8	<u>5,506</u>	<u>130</u>	<u>69,713</u>	<u>75,349</u>	<u>103,356</u>
Net Income / (expenditure)	7	15,146	2,663	29,083	46,892	(47,453)
Transfers between funds		(15,200)	(22,036)	37,236	-	-
Net movement in funds		<u>(54)</u>	<u>(19,373)</u>	<u>66,319</u>	<u>46,892</u>	<u>(47,453)</u>
Reconciliation of funds:						
Total funds brought forward		10,044	114,774	3,922	128,740	176,193
Total funds carried forward	14	<u>9,990</u>	<u>95,401</u>	<u>70,241</u>	<u>175,632</u>	<u>128,740</u>

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

BALANCE SHEET AT 31st MARCH 2023

		2023		2022
		£	£	£
Current Assets				
Debtors and payments in advance	10		5,543	2,856
HSBC Treasurer Account		6,366		300
HSBC Money Manager Account		1,089		10,023
Epworth Deposit Fund		169,078	176,533	116,285
Funds in Uganda				
Kampala: ABSA Bank Uganda			471	784
Cash in hand			217	242
			182,764	130,490
Liabilities: amounts falling due within one year	11		(7,132)	(1,750)
Net Current Assets			175,632	128,740
Net Assets	14		175,632	128,740
Funds				
Unrestricted general funds	13		9,990	10,044
Designated funds	13		95,401	114,774
Restricted funds	13		70,241	3,922
			175,632	128,740


1 For the year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

2 These accounts have been prepared in accordance with the provisions applicable to companies subject to the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 21st June 2023 and were signed on its behalf by:


.....
D W Beak
Honorary Treasurer and Director

The Notes on pages 11 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2023

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared in accordance with 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 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

b. Income

Donations and legacies including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c. Taxation

The Company is a registered charity (number 293734) and accordingly is exempt from all forms of direct taxation.

d. Expenditure

All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. When funding has been received but the expenditure has not been incurred the funds are carried forward as restricted reserves.

e. Allocation of costs

Expenditure which does not directly relate to the objectives of the Charitable Company is analysed as either attributable to costs of generating funds or governance costs. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity, including reporting accountants' fees and the costs of the strategic management of the charity. Costs are allocated to reflect the use of the resource. Support costs which involve more than one category are apportioned to cost categories as appropriate.

f. Foreign currency conversion

Uganda Shilling transactions, assets and liabilities denominated in Shillings are converted to sterling at a single exchange rate based on those experienced during the year. Small differences arising from variations in actual exchange rates are incorporated into the costs for projects in Uganda.

g. Going concern

The Trustees are satisfied that CED has sufficient funds and resources available to ensure that it can meet its' current project commitments and can continue its' operations for the foreseeable future.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2023

1 ACCOUNTING POLICIES (continued)

h. Fixed assets and depreciation

Fixed assets that are provided in overseas areas which have been funded by donor organisations and/or CED will, on completion of projects, be handed over to local communities or community organisations, and are not capitalised. Assets purchased or donated with a cost or value exceeding £1,000 are capitalised. There are currently no capitalised items treated as assets.

An inventory is maintained of non-capitalised items of equipment.

i. Unrestricted funds

Unrestricted funds are donations, subscriptions and other incoming resources received or generated for the objects of the Charitable Company without further specified purpose and are available as general funds.

j. Designated funds

Designated funds are sums set aside by the Trustees for a specific purpose. The William Beak Legacy Fund and the Project Fund have been established by the Trustees and are referred to in the Trustee's Report (Pages 5 & 6)

k. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management/support costs.

l. Resources expended

Resources are expended on projects in developing countries in partnership with local churches or other organisations. Some funds for projects are provided by donor organisations following investigations and proposals submitted by CED, the funding for project preparation is found from unrestricted funds or the Project Fund.

2 INCOME

Income represents moneys received from appeals, grants, general and supporters' donations, members' subscriptions and Gift Aid reclaimed. Of the income in 2022 £21,304 related to unrestricted funds and £34,609 to restricted funds.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Costs associated with engineering works:					
Retainer paid	-	-	1,760	1,760	1,796
Equipment and materials	-	-	12,656	12,656	29,596
Project operations	-	-	42,836	42,836	67,526
Travel (inc international)	-	-	12,461	12,461	113
Administrative expenses	2,755	130	-	2,885	2,112
	<u>2,755</u>	<u>130</u>	<u>69,713</u>	<u>72,598</u>	<u>101,143</u>

Included in charitable activities was £1,760 (2022 £1,796) which related to fees paid to the Uganda representative. Retainer paid, equipment and materials and project operations are direct costs of activities in furtherance of the Charitable Company's objectives. Travel and administrative expenses are support costs which have been allocated entirely to this cost category since these costs relate to supporting the engineering works. Of the expenditure in 2022, £2,112 related to unrestricted funds and £99,031 to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2023

4 COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Other Funds £	Total 2023 £	Total 2022 £
Costs of generating voluntary income				
Web site	168	-	168	120
Printing and publicity materials	788	-	788	413
	<u>956</u>	<u>-</u>	<u>956</u>	<u>533</u>

All costs of generating funds are direct costs. Of the expenditure in 2022, £533 related to unrestricted funds and £nil to restricted funds.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	Total 2023 £	Total 2022 £
Governance costs				
Meeting costs	365	-	365	-
Independent Examiner	1,430	-	1,430	1,680
	<u>1,795</u>	<u>-</u>	<u>1,795</u>	<u>1,680</u>

All costs of governance are direct costs. Of the expenditure in 2022, £1,680 related to unrestricted funds and £nil to restricted funds.

6 RELATED PARTY TRANSACTIONS

Remuneration was paid to Wyvis Highland Limited for provision of design services by 1 Trustee in 2023 £945 (2022 £nil)

Trustees' travel expenses for Board meetings for 2 Trustees were reimbursed £365 (2022 £nil)

The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees

7 NET INCOME/(EXPENDITURE)

is stated after charging:	2023	2022
	£	£
Independent Examiner's Fees	<u>1,430</u>	<u>1,680</u>

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2023

8 TOTAL EXPENDITURE

	Retainer paid	Other	Total	Total
	£	£	2023	2022
			£	£
Raising funds	-	956	956	533
Charitable activities	1,760	70,838	72,598	101,143
Governance costs	-	1,795	1,795	1,680
	<u>1,760</u>	<u>73,589</u>	<u>75,349</u>	<u>103,356</u>

Of the expenditure in 2022, £4,325 related to unrestricted funds and £99,031 to restricted funds.

9 GRANTS RECEIVED

	2023	2022
	£	£
UK Aid	-	28,581
Ferguson Trust	25,000	-
Laing Trusts	25,000	-
Souter Trust	6,000	-
Wilmslow Wells for Africa	5,000	-
SMB Trust	2,000	-
	<u>63,000</u>	<u>28,581</u>

Of the income in 2022, £nil related to unrestricted funds and £28,581 to restricted funds.

10 DEBTORS AND PAYMENTS IN ADVANCE AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation recoverable	5,543	2,856
	<u>5,543</u>	<u>2,856</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	7,132	1,750
	<u>7,132</u>	<u>1,750</u>

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2023 or 31st March 2022.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2023

13 RECONCILIATION OF MOVEMENT IN FUNDS

UNRESTRICTED FUNDS

	Balance 1st April 2022	Movement in resources		Transfers	Balance 31st March 2023
	£	Incoming	(Outgoing)	£	£
General	<u>10,044</u>	<u>20,652</u>	<u>(5,506)</u>	<u>(15,200)</u>	<u>9,990</u>

DESIGNATED FUNDS

	Balance 1st April 2022	Movement in resources		Transfers	Balance 31st March 2023
	£	Incoming	(Outgoing)	£	£
William Beak Legacy	94,587	2,302		(21,536)	75,353
Project Fund	<u>20,187</u>	<u>491</u>	<u>(130)</u>	<u>(500)</u>	<u>20,048</u>
	<u>114,774</u>	<u>2,793</u>	<u>(130)</u>	<u>(22,036)</u>	<u>95,401</u>

Further information is given on these funds on pages 5 and 6.

RESTRICTED FUNDS

	Balance 1st April 2022	Movement in resources		Transfers	Balance 31st March 2023
	£	Incoming	(Outgoing)	£	£
Project financing	<u>3,922</u>	<u>98,796</u>	<u>(69,713)</u>	<u>37,236</u>	<u>70,241</u>

At 31st March 2023 restricted funds included £51,318 for Sierra Leone (Manowa) and £12,163 for Uganda (Kagando Hospital).

The Manowa project involves the provision of water and sanitation facilities for the village through drilling of boreholes, pumping, piping and storing water accessed through tap points, and the building of latrines. The Kagando Hospital project concerns the supply and installation of a second water filtration system.

Of income/(expenditure) in 2022, £21,304/(£4,325) related to unrestricted funds and £34,609/(£99,031) to restricted funds.

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:

From Unrestricted Funds - in Sierra Leone (Rotifunk) £4,450, Rwanda (Mayange) £3,100, Uganda (Kuluva and unallocated) £5,650 and Tanzania (Musoma) £2,000

From the Project Fund - to Legacy £500 to reduce to agreed reserve

From the Legacy Fund - Uganda (Kagando Hospital and Rwembya) £8,428, India (SathyaVeda) £6,950, Sierra Leone (Manowa) £3,650, Tanzania (Kagera and Musoma) £1,008, Rwanda (Mayange) £867, Pakistan (PVDP) £818, DR Congo (Lwamba Hospital) £293 and minor project balances £22

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2023

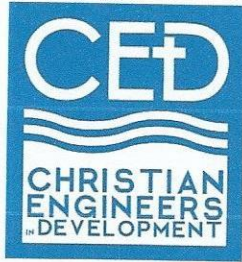
14 <u>NET ASSETS</u>	Fixed assets	Investments	Other net assets	2022
	£	£	£	£
Unrestricted funds				
General	-	-	9,990	10,044
Designated	-	-	95,401	<u>114,774</u>
Total unrestricted funds	-	-	105,391	124,818
Restricted funds	-	-	70,241	<u>3,922</u>
Total Funds at 31st March 2023	-	-	175,632	<u>128,740</u>

Of income/(expenditure) in 2022, £21,304/(£4,325) related to unrestricted funds and £34,609/(£99,031) to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Accounts



CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives

CHRISTIAN ENGINEERS IN DEVELOPMENT

A group for Service in Developing Countries

Annual Report and Accounts 2021/22

For the Year Ended 31st March 2022

Unaudited but Independently Examined

Registered Charity No 293734 Company No 1980353

Christian Engineers in Development
(A Charitable Company, limited by guarantee)

Index

Professional advisors	2
Trustees' Report	3-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Income and Expenditure Account	10
Balance Sheet	11
Notes to the Accounts	12-16

Christian Engineers in Development

Alternatively known by its working name "CED"

Registered UK Charity Number 293734

Company Registration Number 1980353

Registered Office Lydia Mill
South Brent
TQ10 9JL

Correspondent and Secretary Mrs B Brighthouse
Lydia Mill
South Brent
TQ10 9JL

Bankers HSBC
94 East Street
Chichester
West Sussex
PO19 1HD

Barclays Bank
PO Box 7101
Kampala
Uganda

Independent Examiner Philip Nixon MA (Oxon) FCA
Edwin Smith Chartered Accountants
32 Queens Road
Reading
Berks
RG1 4AU

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT

The Trustees (who are also Directors for the purposes of the Companies Act) present their annual report and accounts for the year ended 31st March 2022.

Reference and administrative details

Christian Engineers in Development is a Charity registered in the U.K. and is also registered as a Company limited by guarantee.

The Trustees of the Charity and the Directors of the Charitable Company for the year 2021/22 were:

Robert William Brighouse – *Chair of Trustees*
Jonathan APPLEBY – *Chair of Executive Committee*
William Ronald HARPER - *Treasurer*
Barbara BRIGHOUSE - *Secretary*
James FALLAH-WILLIAMS
Richard Franceys – Co-opted March 2022
Colin Gibson – Co-opted March 2022

There are no other Trustees who served during the year.

Structure, Governance and Management

Governing Documents

The Charitable Company is governed by

- The Memorandum of Association of Christian Engineers in Development dated 19th December 1985.
- The Articles of Association of Christian Engineers in Development dated 19th December 1985.

There are no restrictions to operations mentioned in the Governing Documents.

Appointment of Trustees

Trustees are usually appointed temporarily by the Board of Trustees, such appointments to be ratified by the membership of the Charitable Company at the Annual General Meeting following such an appointment. Trustees may also be elected from the membership of the Charity at Annual General Meetings. One third of the Trustees retire each year but are eligible for re-election at the Annual General Meeting in the year that they retire. In accordance with the Articles of Association, William Harper retired by rotation at the Annual General Meeting on 26th June 2021. He was willing to stand again and was re-elected. James Farah-Williams (who had been co-opted in February 2021) and Rob Brighouse were also elected.

Trustee training and induction

The Trustees seek to reflect the needs and aims of the charity on its board, along with the more traditional business and charity management skills. Limited induction is provided to new Trustees since they are drawn from the CED membership.

Organisational structure

At the 2021 AGM a proposal was approved to establish two managing committees:

The Trustee Board comprising the Chair of the Executive Committee, the Treasurer, the Secretary and elected non-executive directors. The Board is chaired by a non-executive director.

The Executive Committee comprising a Chair, the Treasurer, the Secretary and CED members taking voluntary roles in operations and administration.

The Charitable Company is managed by its voluntary Trustees, as a group, but with individuals taking roles as Chair, Treasurer and Secretary. Major decisions are normally taken at the Trustees' meetings, which consider future strategy, receive information on progress against plans, and respond to issues arising. Urgent decisions are taken by consultation between the officers and any Trustee involved with the matter under consideration. Decisions related to ongoing operations and administration are delegated to the Executive Committee.

Trustees Meetings

The Board of Trustees met five times during the year. Under the terms of the Articles of Association, Trustees' services are unpaid.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Risks

The Trustee Board and Executive Committee carry out a review of the risk register at each meeting. Overseas travel remains an area of risk, but members on visits take out the required insurance and risk assessments are carried out. As regards project cost overruns, the Project Fund provides a good degree of reserve cover, and care is now taken in project terms and conditions not to accept open ended liabilities. See page 7 for comment on the coronavirus pandemic.

Trustees' Responsibilities.

Company law requires Trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the Charitable Company and of the incoming and outgoing resources of the Charitable Company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe applicable Accounting Standards,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Purpose

CED's primary purpose, identified by the Directors in September 2016 and confirmed in February 2020, is as follows:

CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to help the poorest communities overseas.

Values and Way of Working

Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.

Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.

During 2020/21 a full review of governance and management policies was undertaken. Board approval was given to a Code of Conduct and to policies on Conflict of Interest, Bribery Gifts and Hospitality, Safeguarding, Travel and Subsistence and on Whistleblowing. Policies are regularly reviewed. There have been consultations with Members and Supporters on diversity prior to drafting a policy.

ACTIVITIES AND FUTURE PERIODS

The principal activity of the Charitable Company in the year was the relief of poverty and distress and the prevention of disease world-wide through the application of engineering skills, together with the promotion of the Christian faith. This was achieved by:

- the use of engineering and technical skills and expertise,
- arranging for personnel with relevant technical skills to operate with other organisations in connection with development projects,
- inviting contributions and applying for grants towards the cost of projects undertaken in the furtherance of the charitable purposes of CED.
- printing and publishing booklets and other literature and organising displays publicising the work of CED.
- co-operation with other organisations having similar objectives to CED.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

CED is active in Africa in Rwanda, Sierra Leone, Tanzania and Uganda, working in association with local partner organisations. Projects in Sierra Leone are being investigated and brought into operation working in partnership with the UK charity Practical Tools Initiative. There is a continuing partner relationship with PVDP (Participatory Village Development Programme) in Pakistan. Technical advice for a hospital in the Democratic Republic of the Congo is being provided for the UK.

Typically, CED provides technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favorable impacts on the lives of a poor community in Rwanda where implementation of the Mayange project has demonstrated real improvements for the most disadvantaged people and the wider community. These demonstrate the benefit which the charity delivers in accordance with its main aims.

Principal Funding Sources and Expenditure

Income from members and supporters, together with other unrestricted donations, is used to maintain CED's administration and provide finance for engineering services offered to client charitable and church organisations at little or no charge. At the request of clients CED also secures dedicated funding from various grant giving bodies, ranging from governmental organisations to local charities, for the engineering projects that it supervises.

Engineering Operations

During the year travel overseas was severely restricted, no members travelled for CED but Ian Rankin was in Tanzania in a private capacity. This limited the work that could be done on project development, and progress was made by supporting local partners and encouraging preliminary work where possible. It was possible to continue some work in Uganda despite covid restrictions thanks to the efforts of Philip Tibenderana, the CED representative.

Democratic Republic of Congo Advice and assistance with the refurbishment of a pico-hydro scheme at Lwamba Hospital (£1,913).

Pakistan Working in partnership with PVDP a scheme was completed to improve sanitation, strengthen water security and promote good hygiene practice (£33,475).

Rwanda Mayange. Work was successfully completed on the project to strengthen water supplies, introduce rainwater harvesting, promote the cultivation of kitchen gardens and undertake house repairs (£4,423).

Sierra Leone Arrangements were made to drill exploratory boreholes in the village of Manowa prior to the development of a water supply scheme (£18,230).

Tanzania:

- Rainwater harvesting workshops continued using a team of previously trained workers - Kagera Diocese (£4,493) and Musoma (£387).

Uganda:

- Engineering advice and start-up funding was provided for a small hydro-electric scheme at Kuluva Hospital (£425) and further design work was carried out at Rwembya for a hydro scheme aimed at serving Kagando Hospital (£3,325).
- Work was undertaken to install the first phase of a Clariwash water filtration system at Kagando Hospital (£25,173).

Project Financing

The Board was grateful to receive a grant from UK Aid for the project in Pakistan. See Accounts Note 9. Smaller donations were received from individuals and charities for the projects in Mayange, Kagera, and Kagando Hospital. See Note 13 for details of money provided from General Funds £17,000 and Designated Funds £35,227.

The restricted fund balance relates to money already in hand for projects. The largest amount at 31st March 2022 was for Rwembya (£3,388).

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Legacy Fund

The Trustees were very grateful to receive in 2017 a legacy of £161,712 from the late William Beak who had been a CED Supporter. No restrictions were placed on the use of the money, but it is most likely to be used to support project work overseas. The Board has set up a designated fund so that the use of the money is separately accounted for. (See Note 13 of the Accounts)

FINANCIAL REVIEW

Overall Financial Situation

The finances of CED have been in a strong position since receipt of the legacy. Transactions in 2020/21 were inevitably affected by the coronavirus restrictions and it is pleasing to report that activity returned to more normal levels in 2021/22 despite continuing limitations on international travel. The level of donations from supporters and other individual donors remained at a high level. The generosity of many individuals, churches and charities who regularly support us is greatly valued. As noted above, activity overseas increased where schemes were able to proceed with the support of local supervision. There was minimal spending on overseas travel, which would normally cost several thousands of pounds as members visited active and developing project sites. Running costs remained low as costs for meeting accommodation and travel were not incurred. The Board meetings and the AGM were held online. Local member meetings were either moved online or were suspended. Spending on Fundraising and Publicity reduced as exceptional costs in 2020/21 were not repeated. Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves

The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end.

In the light of past financing experience, the Project Fund was established in 2011 to provide:

- Temporary financing of projects to enable development costs to be incurred ahead of fundraising.
- A balance of funds available to finance any future project overspends (a "capital" reserve).

The money raised and allocated to this fund is described as to be used for project purposes, and so the Fund has been classified as a designated fund to demonstrate its use for that purpose. The balance on this Fund was reduced in the year as the size of schemes now being undertaken does not warrant having so much in hand to provide for possible overspending.

(See Note 13 of the Accounts).

Future Direction and Strategy

In September 2016 the Directors took time away to review the purpose of CED and its future strategy. A subtle, but significant, change of emphasis was made to the primary purpose of the charity. The previous focus as an overseas service organisation was modified to recognise the unique function of CED in offering Christians the opportunity to use their skills to benefit the poor. That purpose was confirmed at a further Board strategy review in February 2020 and is set out on Page 4.

The Board considered the present performance of CED in February 2020 and concluded that it was content with the current size and modus operandi. There was no requirement to try to grow. There were advantages in being small, especially the ability it gives to value and maintain close associations with the people who contribute to its work. The charity does, however, need to understand and react to changes in its operating environment. Thought continues to be given to the use of social media to reach a wider audience. There seems little prospect, however, of gaining any significant benefit from online fundraising. More emphasis is being put on mitigating the environmental impact of CED's activities both at home and overseas. Particular effort has been devoted to disseminating technical knowledge and experience. A series of online "Tech Talks" were organised over the winter 20/21 and again in 21/22 and were well received.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Coronavirus Pandemic

Whilst coronavirus restrictions have had effects on CED, the charity has been fortunate not to be badly impacted. Administrative activities have been little affected as volunteers normally work from home. Board meetings have been held online, and whilst not wholly satisfactory have had financial and environmental benefits.

CED's "core" income from members and supporters remained steady and income from other donations actually increased substantially over pre-pandemic levels. Running costs were slightly reduced.

The main impact has arisen from the reduction in overseas travel. CED members have visited overseas areas of operation. This has meant that investigating and delivering new projects has been delayed in some cases. Local partners have been encouraged wherever possible to continue development activities and supervise some activity but have themselves been subject to local restrictions. As described on page 3 activity levels did improve in 2021/22. It is pleasing that Philip Tibenderana, the CED representative in Uganda, managed to maintain progress on activity there.

Specific Investment Powers

These are as outlined in the Memorandum of Association, 3B (v) - (viii) and may be summarised as;

- to borrow money and charge property in such a manner as shall be deemed expedient,
- to invest any money belonging to, or held on trust in such a manner as may be permitted by law,
- to accumulate so far as permitted by law all or part of the income by investing the same and the resulting income thereof,
- to vest any assets in a custodian Trustee or nominee resident in the U.K. and entrust the realisation of such assets to any person on such terms as thought fit.

Note: The Company is established for charitable purposes only and its property and income shall be held and applied for those purposes only.

Results

The results for the year, the state of the Charitable Company's affairs and the proposed transfer from reserves are shown in the attached accounts.

Small Company Provisions

In preparing this report the Trustees have taken advantage of special exemptions applicable to small companies provided by part 15 of the Companies Act 2006.

By Order of the Board



R Brighouse – Director and Trustee



Date

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

Independent examiner's report to the members of Christian Engineers in Development

I report on my examination of the accounts of the company for the year ended 31 March 2022, which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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..... *Philip J Nixon*

Philip Nixon MA (Oxon) FCA
Partner
Edwin Smith Chartered Accountants
32 Queens Road
Reading, RG1 4AU

Date: 15/6/2022

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022	Total 2021
Incoming resources	2					
Incoming resources from generated funds						
Voluntary income						
Donations and gifts		21,242	-	5,912	27,154	29,616
Incoming resources from charitable activities						
Grants	9	-	-	28,581	28,581	30,364
Other income		1	51	116	168	677
		<u>21,243</u>	<u>51</u>	<u>34,609</u>	<u>55,903</u>	<u>60,657</u>
Resources expended						
Costs of generating funds						
Costs of generating voluntary income	4	533	-	-	533	1,365
Charitable activities						
Costs associated with engineering activities	3	2,112	-	99,031	101,143	52,480
Governance costs	5	1,680	-	-	1,680	1,680
Total Resources Expended	8	<u>4,325</u>	<u>-</u>	<u>99,031</u>	<u>103,356</u>	<u>55,525</u>
Net Incoming / (Outgoing)						
Resources before Transfers	7	16,918	51	(64,422)	(47,453)	5,132
Transfers between funds		(17,000)	(35,227)	52,227	-	-
Net Incoming / (Outgoing) Resources		<u>(82)</u>	<u>(35,176)</u>	<u>(12,195)</u>	<u>(47,453)</u>	<u>5,132</u>
Balance brought forward at						
1st April 2021		10,124	149,952	16,117	176,193	171,061
Balance carried forward at						
31st March 2022	14	<u>10,042</u>	<u>114,776</u>	<u>3,922</u>	<u>128,740</u>	<u>176,193</u>

The Notes on pages 12 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2022**

	Notes	2022	2021
	2	£	£
INCOME			
Voluntary income		27,154	29,616
Grants received	9	28,581	30,364
Other income		168	677
		<u>55,903</u>	<u>60,657</u>
EXPENDITURE			
Costs of generating voluntary income	4	533	1,365
Charitable activities	3	101,143	52,480
Governance costs	5	1,680	1,680
	8	<u>103,356</u>	<u>55,525</u>
SURPLUS / (DEFICIT) FOR THE YEAR	7	(47,453)	5,132
RETAINED SURPLUS BROUGHT FORWARD AT 1st APRIL 2021		<u>176,193</u>	<u>171,061</u>
RETAINED SURPLUS CARRIED FORWARD AT 31st MARCH 2022		<u>128,740</u>	<u>176,193</u>

All of the company's operations are classed as continuing

There are no recognised gains or losses other than the deficit of the company of £47,453 in the year ended 31st March 2022 (2021 surplus £5,132)

The Notes on pages 12 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company, Registered Number 1980353, limited by guarantee)

BALANCE SHEET AT 31st MARCH 2022

		2022		2021
		£	£	£
Current Assets				
Debtors and payments in advance	10		2,856	895
HSBC Treasurer Account		300		475
HSBC Money Manager Account		10,023		30,021
Affirmative Deposit Fund		116,285	126,608	146,230
Funds in Uganda				176,726
Kampala: Barclays Local Currency			784	384
Cash in hand			242	58
			<u>130,490</u>	<u>178,063</u>
Liabilities: amounts falling due within one year	11		(1,750)	(1,870)
Net Current Assets			<u>128,740</u>	<u>176,193</u>
Net Assets	14		<u><u>128,740</u></u>	<u><u>176,193</u></u>
FUNDS				
Unrestricted general funds	13		10,042	10,124
Designated funds	13		114,776	149,952
Restricted funds	13		3,922	16,117
			<u>128,740</u>	<u>176,193</u>

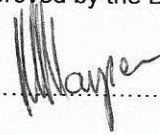
1 For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to 2 companies subject to the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 10th June 2022 and were signed on its behalf by:



 W R Harper
 Honorary Treasurer and Director

The Notes on pages 12 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2022

1. ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared in accordance with 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 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

b. Income

Grant income is accounted for when received. Such income will normally only be released when costs are incurred and therefore the timing of income cannot be reliably estimated. Other income which consists principally of voluntary income cannot be quantified until received. Provision is made for tax recoverable on income received during the period.

c. Taxation

The Company is a registered charity (number 293734) and accordingly is exempt from all forms of direct taxation.

d. Expenditure

All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. When funding has been received but the expenditure has not been incurred the funds are carried forward as restricted reserves.

e. Allocation of costs

Expenditure which does not directly relate to the objectives of the Charitable Company is analysed as either attributable to costs of generating funds or governance costs. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity, including reporting accountants' fees and the costs of the strategic management of the charity. Costs are allocated to reflect the use of the resource. Support costs which involve more than one category are apportioned to cost categories as appropriate.

f. Foreign currency conversion

Uganda Shilling transactions, assets and liabilities denominated in Shillings are converted to sterling at a single exchange rate based on those experienced during the year. Small differences arising from variations in actual exchange rates are incorporated into the costs for projects in Uganda.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2022

g. Fixed assets and depreciation

Fixed assets that are provided in overseas areas which have been funded by donor organisations and/or CED will, on completion of projects, be handed over to local communities or community organisations, and are not capitalised.

Assets purchased or donated with a cost or value exceeding £1,000 are capitalised

There are currently no capitalised items treated as assets.

An inventory is maintained of non-capitalised items of equipment

h. Unrestricted funds

Unrestricted funds are donations, subscriptions and other incoming resources received or generated for the objects of the Charitable Company without further specific purpose and are available as general funds.

i. Designated funds

Designated funds are sums set aside by the Trustees for a specific purpose.

The William Beak Legacy Fund and the Project Fund have been established by the Trustees and are referred to in the Trustee's Report (Pages 5 & 6)

j. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

k. Resources expended

Resources are expended on projects in developing countries in partnership with local churches or other organisations. Some funds for projects are provided by donor organisations following investigations and proposals submitted by CED, The funding for project preparation is found from unrestricted funds or the Project Fund.

2 INCOME

Income represents moneys received from appeals, grants, general and supporters' donations, members' subscriptions and Gift Aid reclaimed.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Costs associated with engineering works:					
Staff	-	-	1,796	1,796	1,629
Equipment and materials	-	-	29,596	29,596	9,942
Project operations	-	-	67,526	67,526	39,210
Travel (inc international)	-	-	113	113	-
Administrative expenses	2,112	-	-	2,112	1,699
	<u>2,112</u>	<u>-</u>	<u>99,031</u>	<u>101,143</u>	<u>52,480</u>

Staff costs, equipment and materials and project operations are direct costs of activities in furtherance of the Charitable Company's objectives. Travel and administrative expenses are support costs which have been allocated entirely to this cost category since these costs relate to supporting the engineering works.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2022**4 COSTS OF GENERATING FUNDS**

	Unrestricted Funds £	Other Funds £	Total 2022 £	Total 2021 £
Costs of generating voluntary income				
Web site	120	-	120	338
Printing and publicity materials	413	-	413	1,027
	<u>533</u>	<u>-</u>	<u>533</u>	<u>1,365</u>

All costs of generating funds are direct costs.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	Total 2022 £	Total 2021 £
Governance costs				
Meeting costs	-	-	-	-
Independent Examiner	1,680	-	1,680	1,680
	<u>1,680</u>	<u>-</u>	<u>1,680</u>	<u>1,680</u>

All costs of governance are direct costs.

6 STAFF NUMBERS AND COSTS

The average number of persons employed by the company during the year was as follows:

	2022	2021
Direct charitable	1	1

This employment relates to CED's representative in Uganda

Gross remuneration included in charitable activities was £1,796 (2021 £1,629) which related to fees paid to the Uganda representative.

There were no social security costs in 2022 (2021 Nil)

No remuneration was paid to any Trustee. Trustees' travel expenses for Board meetings are reimbursed when claimed - none in 2022 or 2021

The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees

No employee was paid in excess of £60,000 (2021 Nil)

7 NET INCOMING RESOURCES

is stated after charging:

	2022	2021
	£	£
Independent Examiner's Fees	<u>1,680</u>	<u>1,680</u>

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - - 31st March 2022**8 TOTAL RESOURCES EXPENDED**

	Staff costs £	Other £	Total 2022 £	Total 2021 £
Costs of generating voluntary income	-	533	533	1,365
Charitable activities	1,796	99,347	101,143	52,480
Governance costs	-	1,680	1,680	1,680
	<u>1,796</u>	<u>101,560</u>	<u>103,356</u>	<u>55,525</u>

9 GRANTS RECEIVED

	2022 £	2021 £
UK Aid	28,581	20,364
Friends of Kagando Hospital	-	10,000
	<u>28,581</u>	<u>30,364</u>

**10 DEBTORS AND PAYMENTS IN ADVANCE
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Taxation recoverable	2,856	895
	<u>2,856</u>	<u>895</u>

**11 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	2022 £	2021 £
Accruals	1,750	1,870
	<u>1,750</u>	<u>1,870</u>

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2022 or 2021

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2022**13 RECONCILIATION OF MOVEMENT IN FUNDS****UNRESTRICTED FUNDS**

	Balance 1st April 2021 £	Movement in resources Incoming (Outgoing) £ £		Transfers £	Balance 31st March 2022 £
General	10,124	21,243	(4,325)	(17,000)	10,042

DESIGNATED FUNDS

	Balance 1st April 2021 £	Movement in resources Incoming (Outgoing) £ £		Transfers £	Balance 31st March 2022 £
William Beak Legacy	115,777	39	-	(21,227)	94,589
Project Fund	34,175	12	-	(14,000)	20,187
	149,952	51	-	(35,227)	114,776

Further information is given on these funds on pages 5 and 6

RESTRICTED FUNDS

	Balance 1st April 2021 £	Movement in resources Incoming (Outgoing) £ £		Transfers £	Balance 31st March 2022 £
Project financing	16,117	34,609	(99,031)	52,227	3,922

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:

From Unrestricted Funds - in Uganda Kagando Hospital £10,000 and Unallocated £7,000

From the Project Fund - Manowa in Sierra Leone £14,000

From the Legacy Fund - Mayange in Rwanda £3303, in Tanzania Kagera £4,493 and

Musoma £387, in Uganda Kuluva Hydro £425 and Kagando Hospital £8,189, in The Congo Lwamba Hospital £1,913 and in Sierra Leone Manowa £2,517.

14 NET ASSETS

	Fixed assets £	Investments £	Other net assets £
Unrestricted funds			
General	-	-	10,042
Designated	-	-	114,776
Total unrestricted funds	-	-	124,818
Restricted funds	-	-	3,922
Total Funds at 31st March 2022	-	-	128,740

CHRISTIAN ENGINEERS IN DEVELOPMENT

England & Wales - Charity number 293734

Accounts



CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives

CHRISTIAN ENGINEERS IN DEVELOPMENT

A group for Service in Developing Countries

Annual Report and Accounts 2020/21

For the Year Ended 31st March 2021

Unaudited but Independently Examined

Registered Charity No 293734 Company No 1980353

Christian Engineers in Development
(A Charitable Company, limited by guarantee)

Index

Professional advisors	2
Trustees' Report	3-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Income and Expenditure Account	10
Balance Sheet	11
Notes to the Accounts	12-16

Christian Engineers in Development

Alternatively known by its working name "CED"

Registered UK Charity Number 293734

Company Registration Number 1980353

Registered Office Lydia Mill
South Brent
TQ10 9JL

Correspondent and Secretary Mrs B Brighouse
Lydia Mill
South Brent
TQ10 9JL

Bankers HSBC
94 East Street
Chichester
West Sussex
PO19 1HD

Barclays Bank
PO Box 7101
Kampala
Uganda

Independent Examiner Philip Nixon MA (Oxon) FCA
Edwin Smith Chartered Accountants
32 Queens Road
Reading
Berks
RG1 4AU

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT

The Trustees (who are also Directors for the purposes of the Companies Act) present their annual report and accounts for the year ended 31st March 2021.

Reference and administrative details

Christian Engineers in Development is a Charity registered in the U.K. and is also registered as a Company limited by guarantee.

The Trustees of the Charity and the Directors of the Charitable Company for the year 2020/21 were:

Jonathan APPLEBY - *Chair*
William Ronald HARPER - *Treasurer*
Barbara BRIGHOUSE - *Secretary*
Ian Henry RANKIN
Michael BERESFORD
Roger HOLLAND
Angus ARMSTRONG
Alan Joseph MICHELL
Ian BELL
Rob Charles WAKELING
James FALLAH-WILLIAMS (Co-opted February 2021)

There are no other Trustees who served during the year.

Structure, Governance and Management

Governing Documents

The Charitable Company is governed by

- The Memorandum of Association of Christian Engineers in Development dated 19th December 1985.
- The Articles of Association of Christian Engineers in Development dated 19th December 1985.

There are no restrictions to operations mentioned in the Governing Documents.

Appointment of Trustees

Trustees are usually appointed temporarily by the Board of Trustees, such appointments to be ratified by the membership of the Charitable Company at the Annual General Meeting following such an appointment. Trustees may also be elected from the membership of the Charity at Annual General Meetings. One third of the Trustees retire each year but are eligible for re-election at the Annual General Meeting in the year that they retire. In accordance with the Articles of Association, Jonathan Appleby, Angus Armstrong and Alan Michell retired by rotation at the Annual General Meeting on 13th June 2020. They were willing to stand again and were re-elected.

Trustee training and induction

The Trustees seek to reflect the needs and aims of the charity on its board, along with the more traditional business and charity management skills. Limited induction is provided to new Trustees since they are drawn from the CED membership.

Organisational structure

The Charitable Company is managed by its voluntary Trustees, as a group, but with individuals taking roles as Chair, Treasurer and Secretary. Decisions are normally taken at the Trustees' meetings, which consider future strategy, receive information on progress against plans, and respond to issues arising. Urgent decisions are taken by consultation between the officers and any Trustee involved with the matter under consideration.

During 2020 CED was subject to a "due diligence" exercise as part of the process of applying for a UK Aid grant for a project in Pakistan. One recommendation was that the supervisory role of the Trustees should be better separated from executive functions. The Trustees have considered this issue in depth and will bring proposals for a revised structure to the 2021 AGM.

Trustees Meetings

The Board of Trustees met four times during the year. Under the terms of the Articles of Association, Trustees' services are unpaid.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Risks

The Board carries out a review of its risk register at each meeting.

During 2020/21 the register indicated a generally low level of risk. Overseas travel remains an area of risk, but members on visits take out the required insurance and risk assessments are carried out. As regards project cost overruns, the Project Fund provides a good degree of reserve cover, and care is now taken in project terms and conditions not to accept open ended liabilities. See page 7 for comment on the coronavirus pandemic.

Trustees' Responsibilities.

Company law requires Trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the Charitable Company and of the incoming and outgoing resources of the Charitable Company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe applicable Accounting Standards,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Purpose

CED's primary purpose, identified by the Directors in September 2016 and confirmed in February 2020, is as follows:

CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to help the poorest communities overseas.

Values and Way of Working

Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.

Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.

Prompted by the UK Aid due diligence exercise, during 2020/21 a full review of governance and management policies was undertaken. Board approval was given to a Code of Conduct and to policies on Conflict of Interest, Bribery Gifts and Hospitality, Safeguarding, Travel and Subsistence and on Whistleblowing. There have been consultations with Members and Supporters on diversity prior to drafting a policy.

ACTIVITIES AND FUTURE PERIODS

The principal activity of the Charitable Company in the year was the relief of poverty and distress and the prevention of disease world-wide through the application of engineering skills, together with the promotion of the Christian faith. This was achieved by:

- the use of engineering and technical skills and expertise,
- arranging for personnel with relevant technical skills to operate with other organisations in connection with development projects,
- inviting contributions and applying for grants towards the cost of projects undertaken in the furtherance of the charitable purposes of CED.
- printing and publishing booklets and other literature, and organising displays publicising the work of CED.
- co-operation with other organisations having similar objectives to CED.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

CED is active in Africa in Rwanda, Tanzania and Uganda, working in association with local partner organisations. There is a continuing partner relationship with PVDP (Participatory Village Development Programme) in Pakistan. Projects in Sierra Leone are being investigated and brought into operation working in partnership with the UK charity Practical Tools Initiative. Typically, CED provides technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favourable impacts on the lives of a poor community in Rwanda where sufficient progress has been made with the Mayange project to demonstrate real improvements for the most disadvantaged people and the wider community. These demonstrate the benefit which the charity delivers in accordance with its main aims.

Principal Funding Sources and Expenditure

Income from members and supporters, together with other unrestricted donations, is used to maintain CED's administration and provide finance for engineering services offered to client charitable and church organisations at little or no charge. At the request of clients CED also secures dedicated funding from various grant giving bodies, ranging from governmental organisations to local charities, for the engineering projects that it supervises.

Engineering Operations

During the year travel overseas was severely restricted, and no members travelled for CED. This limited the work that could be done on project development, and progress was made by supporting local partners and encouraging preliminary work where possible. It was possible to continue some work in Uganda despite covid restrictions thanks to the efforts of Philip Tibenderana, the CED representative.

Pakistan Working in partnership with PVDP a scheme was started to improve sanitation, strengthen water security and promote good hygiene practice (£15,000).

Rwanda Mayange. Limited work continued on the project to strengthen water supplies, introduce rainwater harvesting and promote the cultivation of kitchen gardens (£9,942).

Sierra Leone A survey was carried out in the village of Rotifunk as a preliminary to planning a water supply scheme (£800).

Tanzania:

- Pande, Tanga Africa Inland Church. A rainwater harvesting workshop was arranged using a team previously trained workers from Kagera Diocese (£3,576)
- A contribution was made towards a sanitation scheme at Kome island. (£3,000)
- Nyaishozi. A contribution was made to cover costs of a new borehole. (£4,911).

Uganda:

- Engineering advice and start-up funding was provided for a small hydro-electric scheme at Kuluva Hospital (£325) and further design work was carried out at Rwembya for a hydro scheme aimed at serving Kagando Hospital (£3,287).
- Following investigation and planning, work was started to overcome water supply problems at Kagando Hospital. (£2,216). A buildings audit was carried out for Kulava Hospital (£1,217)
- Preliminary investigations were carried out in preparation for a valley tank scheme at Kikatsi. (£4,281)

Project Financing

The Board was grateful to receive grants from UK Aid for the project in Pakistan and from the Friends of Kagando Hospital for the work on the Rwembya scheme. See Accounts Note 9. Smaller donations were received from individuals and charities for the projects in Mayange, Kagera, and Kagando Hospital

From the Legacy Fund money was applied to the scheme at Nyaishozi (£3,000)

Money was applied from general funds to finance work in Sierra Leone, Tanzania and Uganda (£16,911). See Note 13.

Part of the restricted fund balance relates to money already in hand for projects. The largest amounts at 31st March 2021 were for Pakistan (£5,364), Rwembya (£6,712) and at Kagando Hospital (£2,784).

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Legacy Fund

The Trustees were very grateful to receive in 2017 a legacy of £161,712 from the late William Beak who had been a CED Supporter. No restrictions were placed on the use of the money, but it is most likely to be used to support project work overseas. The Board has set up a designated fund so that the use of the money is separately accounted for.
(See Note 13 of the Accounts)

FINANCIAL REVIEW

Overall Financial Situation

The finances of CED have been in a strong position since receipt of the legacy.

Transactions in 2020/21 were inevitably affected by the coronavirus restrictions.

It is gratifying to report that the level of donations from supporters and other individual donors was exceptional. The generosity of many individuals, churches and charities who regularly support us is greatly valued. It is particularly appreciated that they were thinking of CED at a time of international crisis.

As noted above, activity overseas was constrained, and this resulted in an unusually low level of project spending.

There was no spending on overseas travel, which would normally cost several thousands of pounds as members visited active and developing project sites. Running costs also fell as costs for meeting accommodation and travel were not incurred. The Board meetings and the AGM were held online. Local member meetings were either moved online or were suspended.

There was some increase in spending on Fundraising and Publicity as some work was carried out on the website and the publication dates of the Newsletter meant that four editions rather than three were paid for in 2020/21.

Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves

The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end.

In the light of past financing experience, the Project Fund was established in 2011 to provide:

- Temporary financing of projects to enable development costs to be incurred ahead of fundraising.
- A balance of funds available to finance any future project overspends (a "capital" reserve).

The money raised and allocated to this fund is described as to be used for project purposes, and so the Fund has been classified as a designated fund to demonstrate its use for that purpose.

(See Note 13 of the Accounts).

Future Direction and Strategy

In September 2016 the Directors took time away to review the purpose of CED and its future strategy. A subtle, but significant, change of emphasis was made to the primary purpose of the charity. The previous focus as an overseas service organisation was modified to recognise the unique function of CED in offering Christians the opportunity to use their skills to benefit the poor. That purpose was confirmed at a further Board strategy review in February 2020 and is set out on Page 4.

The Board considered the present performance of CED in February 2020 and concluded that it was content with the current size and modus operandi. There was no requirement to try to grow. There were advantages in being small, especially the ability it gives to value and maintain close associations with the people who contribute to its work.

The charity does, however, need to understand and react to changes in its operating environment. Thought continues to be given to the use of social media to reach a wider audience. There seems little prospect, however, of gaining any significant benefit from online fundraising. More emphasis is being put on mitigating the environmental impact of CED's activities both at home and overseas. Particular effort has been devoted to disseminating technical knowledge and experience. A series of online "Tech Talks" were organised over the winter 20/21 and were well received.

CHRISTIAN ENGINEERS IN DEVELOPMENT.
(A Charitable Company, limited by guarantee.)

TRUSTEES REPORT *continued*

Coronavirus Pandemic

Whilst coronavirus restrictions have had effects on CED, the charity has been fortunate not to be badly impacted. Administrative activities have been little affected as volunteers normally work from home. Board meetings have been held online, and whilst not wholly satisfactory have had financial and environmental benefits. CED's "core" income from members and supporters remained steady and income from other donations actually increased substantially over 2019/20. Running costs were slightly reduced. The main impact has arisen from travel restrictions. CED members have not been able to visit overseas areas of operation. This has meant that investigating and delivering new projects has been delayed in some cases. Local partners have been encouraged wherever possible to continue development activities and supervise some activity but have themselves been subject to local restrictions. It is pleasing that Philip Tibenderana, the CED representative in Uganda, managed to maintain progress on several initiatives.

Specific Investment Powers

These are as outlined in the Memorandum of Association, 3B (v) - (viii) and may be summarised as;

- to borrow money and charge property in such a manner as shall be deemed expedient,
- to invest any money belonging to, or held on trust in such a manner as may be permitted by law,
- to accumulate so far as permitted by law all or part of the income by investing the same and the resulting income thereof,
- to vest any assets in a custodian Trustee or nominee resident in the U.K. and entrust the realisation of such assets to any person on such terms as thought fit.

Note: The Company is established for charitable purposes only and its property and income shall be held and applied for those purposes only.

Results

The results for the year, the state of the Charitable Company's affairs and the proposed transfer from reserves are shown in the attached accounts.

Small Company Provisions

In preparing this report the Trustees have taken advantage of special exemptions applicable to small companies provided by part 15 of the Companies Act 2006.

By Order of the Board



J Appleby – Director and Trustee

Date 28/5/21

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

Independent examiner's report to the members of Christian Engineers in Development

I report on my examination of the accounts of the company for the year ended 31 March 2021, which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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..... *Philip J Nixon*

Philip Nixon MA (Oxon) FCA
Partner
Edwin Smith Chartered Accountants
32 Queens Road
Reading, RG1 4AU

Date: *9/6/2021*

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021	Total 2020
Incoming resources	2					
Incoming resources from generated funds						
Voluntary income						
Donations and gifts		21,705	-	7,911	29,616	17,634
Incoming resources from charitable activities						
Grants	9	-	-	30,364	30,364	14,256
Other income		113	564	-	677	1,242
		<u>21,818</u>	<u>564</u>	<u>38,275</u>	<u>60,657</u>	<u>33,132</u>
Resources expended						
Costs of generating funds						
Costs of generating voluntary income	4	1,365	-	-	1,365	897
Charitable activities						
Costs associated with engineering activities	3	1,699	-	50,781	52,480	75,869
Governance costs	5	1,680	-	-	1,680	3,158
Total Resources Expended	8	<u>4,744</u>	<u>-</u>	<u>50,781</u>	<u>55,525</u>	<u>79,924</u>
Net Incoming / (Outgoing) Resources before Transfers	7	17,074	564	(12,506)	5,132	(46,792)
Transfers between funds		(16,911)	(3,000)	19,911	-	-
Net Incoming / (Outgoing) Resources		<u>163</u>	<u>(2,436)</u>	<u>7,405</u>	<u>5,132</u>	<u>(46,792)</u>
Balance brought forward at 1st April 2020		9,961	152,388	8,712	171,061	217,853
Balance carried forward at 31st March 2021	14	<u>10,124</u>	<u>149,952</u>	<u>16,117</u>	<u>176,193</u>	<u>171,061</u>

The Notes on pages 12 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2021

	Notes	2021	2020
	2	£	£
INCOME			
Voluntary income		29,616	17,634
Grants received	9	30,364	14,256
Other income		677	1,242
		<u>60,657</u>	<u>33,132</u>
EXPENDITURE			
Costs of generating voluntary income	4	1,365	897
Charitable activities	3	52,480	75,869
Governance costs	5	1,680	3,158
	8	<u>55,525</u>	<u>79,924</u>
SURPLUS / (DEFICIT) FOR THE YEAR	7	5,132	(46,792)
RETAINED SURPLUS BROUGHT FORWARD		171,061	217,853
AT 1st APRIL 2020		<u>171,061</u>	<u>217,853</u>
RETAINED SURPLUS CARRIED FORWARD		176,193	171,061
AT 31st MARCH 2021		<u>176,193</u>	<u>171,061</u>

All of the company's operations are classed as continuing

There are no recognised gains or losses other than the surplus of the company of £5,132 in the year ended 31st March 2021 (2020 deficit £46,792)

The Notes on pages 12 to 16 form part of these accounts

CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company, Registered Number 1980353, limited by guarantee)

BALANCE SHEET AT 31st MARCH 2021

		2021		2020
	£	£	£	£
Current Assets				
Debtors and payments in advance	10	895		1,009
HSBC Treasurer Account		475	1,076	
HSBC Money Manager Account		30,021	12,064	
Affirmative Deposit Fund		146,230	158,058	171,198
Funds in Uganda				
Kampala: Barclays Local Currency		384	625	
Cash in hand		58	510	1,135
		<u>178,063</u>		<u>173,342</u>
Liabilities: amounts falling due within one year	11	(1,870)		(2,281)
Net Current Assets		<u>176,193</u>		<u>171,061</u>
Net Assets	14	<u>176,193</u>		<u>171,061</u>
FUNDS				
Unrestricted general funds	13	10,124		9,961
Designated funds	13	149,952		152,388
Restricted funds	13	16,117		8,712
		<u>176,193</u>		<u>171,061</u>

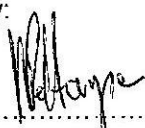
1 For the year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

2 These accounts have been prepared in accordance with the provisions applicable to companies subject to the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 27th May 2021 and were signed on its behalf by:



 W R Harper
 Honorary Treasurer and Director

The Notes on pages 12 to 16 form part of these accounts

**CHRISTIAN ENGINEERS IN DEVELOPMENT
(A Charitable Company limited by guarantee)**

NOTES TO THE ACCOUNTS - 31st MARCH 2021

1. ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared in accordance with 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 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

b. Income

Grant income is accounted for when received. Such income will normally only be released when costs are incurred and therefore the timing of income cannot be reliably estimated. Other income which consists principally of voluntary income cannot be quantified until received. Provision is made for tax recoverable on income received during the period.

c. Taxation

The Company is a registered charity (number 293734) and accordingly is exempt from all forms of direct taxation.

d. Expenditure

All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. When funding has been received but the expenditure has not been incurred the funds are carried forward as restricted reserves.

e. Allocation of costs

Expenditure which does not directly relate to the objectives of the Charitable Company is analysed as either attributable to costs of generating funds or governance costs. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity, including reporting accountants' fees and the costs of the strategic management of the charity. Costs are allocated to reflect the use of the resource. Support costs which involve more than one category are apportioned to cost categories as appropriate.

f. Foreign currency conversion

Uganda Shilling transactions, assets and liabilities denominated in Shillings are converted to sterling at a single exchange rate based on those experienced during the year. Small differences arising from variations in actual exchange rates are incorporated into the costs for projects in Uganda.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2021

g. Fixed assets and depreciation

Fixed assets that are provided in overseas areas which have been funded by donor organisations and/or CED will, on completion of projects, be handed over to local communities or community organisations, and are not capitalised.

Assets purchased or donated with a cost or value exceeding £1,000 are capitalised

There are currently no capitalised items treated as assets.

An inventory is maintained of non-capitalised items of equipment

h. Unrestricted funds

Unrestricted funds are donations, subscriptions and other incoming resources received or generated for the objects of the Charitable Company without further specific purpose and are available as general funds.

i. Designated funds

Designated funds are sums set aside by the Trustees for a specific purpose.

The William Beak Legacy Fund and the Project Fund have been established by the Trustees and are referred to in the Trustee's Report (Pages 5 & 6)

j. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

k. Resources expended

Resources are expended on projects in developing countries in partnership with local churches or other organisations. Some funds for projects are provided by donor organisations following investigations and proposals submitted by CED, The funding for project preparation is found from unrestricted funds or the Project Fund.

2 INCOME

Income represents moneys received from appeals, grants, general and supporters' donations, members' subscriptions and Gift Aid reclaimed.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Costs associated with engineering works:					
Staff	-	-	1,629	1,629	1,803
Equipment and materials	-	-	9,942	9,942	32,946
Project operations	-	-	39,210	39,210	25,430
Travel (inc international)	-	-	-	-	13,366
Administrative expenses	1,699	-	-	1,699	2,324
	<u>1,699</u>	<u>-</u>	<u>50,781</u>	<u>52,480</u>	<u>75,869</u>

Staff costs, equipment and materials and project operations are direct costs of activities in furtherance of the Charitable Company's objectives. Travel and administrative expenses are support costs which have been allocated entirely to this cost category since these costs relate to supporting the engineering works.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2021**4 COSTS OF GENERATING FUNDS**

	Unrestricted Funds £	Other Funds £	Total 2021 £	Total 2020 £
Costs of generating voluntary income				
Web site	338	-	338	190
Printing and publicity materials	1,027	-	1,027	707
	<u>1,365</u>	<u>-</u>	<u>1,365</u>	<u>897</u>

All costs of generating funds are direct costs.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	Total 2021 £	Total 2020 £
Governance costs				
Meeting costs	-	-	-	1,443
Independent Examiner	1,680	-	1,680	1,680
Miscellaneous	-	-	-	35
	<u>1,680</u>	<u>-</u>	<u>1,680</u>	<u>3,158</u>

All costs of governance are direct costs.

6 STAFF NUMBERS AND COSTS

The average number of persons employed by the company during the year was as follows:

	2021	2020
Direct charitable	1	1

This employment relates to CED's representative in Uganda

Gross remuneration included in charitable activities was £1,629 (2020 £1,803) which related to fees paid to the Uganda representative.

There were no social security costs in 2021 (2020 Nil)

No remuneration was paid to any Trustee. Trustees' travel expenses for Board meetings are reimbursed when claimed - none in 2021 (2020 £235)

The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees

No employee was paid in excess of £60,000 (2020 Nil)

7 NET INCOMING RESOURCES

is stated after charging:

	2021 £	2020 £
Independent Examiner's Fees	<u>1,680</u>	<u>1,680</u>

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - - 31st MARCH 2021

8 TOTAL RESOURCES EXPENDED

	Staff costs £	Other £	Total 2021 £	Total 2020 £
Costs of generating voluntary income	-	1,365	1,365	897
Charitable activities	1,699	50,781	52,480	75,869
Governance costs	-	1,680	1,680	3,158
	<u>1,699</u>	<u>53,826</u>	<u>55,525</u>	<u>79,924</u>

9 GRANTS RECEIVED

	2021 £	2020 £
UK Aid	20,364	-
Friends of Kagando Hospital	10,000	-
Life Trust	-	4,100
St Mary's Olveston	-	10,156
	<u>30,364</u>	<u>14,256</u>

10 DEBTORS AND PAYMENTS IN ADVANCE AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation recoverable	895	1,009
	<u>895</u>	<u>1,009</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	1,870	2,281
	<u>1,870</u>	<u>2,281</u>

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2021 or 2020

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st MARCH 2021**13 RECONCILIATION OF MOVEMENT IN FUNDS****UNRESTRICTED FUNDS**

	Balance 1st April 2020	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2021
	£	£	£	£	£
General	9,961	21,818	(4,744)	(16,911)	10,124

DESIGNATED FUNDS

	Balance 1st April 2020	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2021
	£	£	£	£	£
William Beak Legacy	118,337	438	-	(3,000)	115,775
Project Fund	34,051	126	-	-	34,177
	<u>152,388</u>	<u>564</u>	<u>-</u>	<u>(3,000)</u>	<u>149,952</u>

Further information is given on these funds on pages 5 and 6

RESTRICTED FUNDS

	Balance 1st April 2020	Movement in resources Incoming	(Outgoing)	Transfers	Balance 31st March 2021
	£	£	£	£	£
Project financing	8,712	38,275	(50,781)	19,911	16,117

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:

From Unrestricted Funds - Sierra Leone Rotifunk £800, in Tanzania Kagera/Tanga £3,077
Kome Island £3000, Nyaishozi £1,911 and in Uganda Unallocated £2,300, Kuluva Hydro £325,
Kikatsi £4,281 and Kulava Hospital £1,217

From the Legacy Fund £3,000 for the Nyaishozi scheme.

14 NET ASSETS

	Fixed assets	Investments	Other net assets
	£	£	£
Unrestricted funds			
General	-	-	10,124
Designated	-	-	149,952
Total unrestricted funds	-	-	160,076
Restricted funds	-	-	16,117
Total funds at 31st March 2021	<u>-</u>	<u>-</u>	<u>176,193</u>