



**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)

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## **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 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.**  
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**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.**  
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**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 31<sup>st</sup> March 2021 were for Pakistan (£5,364), Rwembya (£6,712) and at Kagando Hospital (£2,784).

**CHRISTIAN ENGINEERS IN DEVELOPMENT.**  
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**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.**  
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**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**  
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**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').

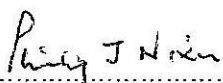
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 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 £	<b>Total 2021</b>	Total 2020
<b>Incoming resources</b>	2					
<b>Incoming resources from generated funds</b>						
<b>Voluntary income</b>						
Donations and gifts		21,705	-	7,911	29,616	17,634
<b>Incoming resources from charitable activities</b>						
Grants	9	-	-	30,364	30,364	14,256
<b>Other income</b>		113	564	-	677	1,242
		<u>21,818</u>	<u>564</u>	<u>38,275</u>	<u>60,657</u>	<u>33,132</u>
<b>Resources expended</b>						
<b>Costs of generating funds</b>						
Costs of generating voluntary income	4	1,365	-	-	1,365	897
<b>Charitable activities</b>						
Costs associated with engineering activities	3	1,699	-	50,781	52,480	75,869
<b>Governance costs</b>	5	1,680	-	-	1,680	3,158
<b>Total Resources Expended</b>	8	<u>4,744</u>	<u>-</u>	<u>50,781</u>	<u>55,525</u>	<u>79,924</u>
<b>Net Incoming / (Outgoing) Resources before Transfers</b>	7	17,074	564	(12,506)	5,132	(46,792)
<b>Transfers between funds</b>		(16,911)	(3,000)	19,911	-	-
<b>Net Incoming / (Outgoing) Resources</b>		<u>163</u>	<u>(2,436)</u>	<u>7,405</u>	<u>5,132</u>	<u>(46,792)</u>
<b>Balance brought forward at 1st April 2020</b>		9,961	152,388	8,712	171,061	217,853
<b>Balance carried forward at 31st March 2021</b>	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	£	£
<b>INCOME</b>			
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>
<b>EXPENDITURE</b>			
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>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	7	5,132	(46,792)
<b>RETAINED SURPLUS BROUGHT FORWARD AT 1st APRIL 2020</b>		<u>171,061</u>	<u>217,853</u>
<b>RETAINED SURPLUS CARRIED FORWARD AT 31st MARCH 2021</b>		<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 £
<b>Current Assets</b>					
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	176,726	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>
<b>Liabilities: amounts falling due within one year</b>	11		(1,870)		(2,281)
<b>Net Current Assets</b>			<u>176,193</u>		<u>171,061</u>
<b>Net Assets</b>	14		<u>176,193</u>		<u>171,061</u>
<b>FUNDS</b>					
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>

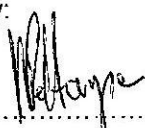
1 For the year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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**  
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**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

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### 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 £
<b>Costs associated with engineering works:</b>					
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**

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**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	<b>1,365</b>	897
Charitable activities	1,699	50,781	<b>52,480</b>	75,869
Governance costs	-	1,680	<b>1,680</b>	3158
	<u>1,699</u>	<u>53,826</u>	<u><b>55,525</b></u>	<u>79,924</u>

**9 GRANTS RECEIVED**

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

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

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

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

	2021 £	2020 £
Accruals	<b>1,870</b>	2,281
	<u><b>1,870</b></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)	<b>10,124</b>

**DESIGNATED FUNDS**

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

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	<b>16,117</b>

**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	-	-	<b>10,124</b>
Designated	-	-	<b>149,952</b>
Total unrestricted funds	-	-	<b>160,076</b>
Restricted funds	-	-	<b>16,117</b>
<b>Total funds at 31st March 2021</b>	<b>-</b>	<b>-</b>	<b>176,193</b>