

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.
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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.
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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.
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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 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').

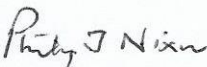
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 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	176,726
Funds in Uganda					
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 Trustess 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
	2,112	-	99,031	101,143	52,480

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		Transfers	Balance 31st March 2022
	£	£	(Outgoing) £	£	£
General	10,124	21,243	(4,325)	(17,000)	10,042

DESIGNATED FUNDS

	Balance 1st April 2021	Movement in resources		Transfers	Balance 31st March 2022
	£	£	(Outgoing) £	£	£
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		Transfers	Balance 31st March 2022
	£	£	(Outgoing) £	£	£
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