



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)

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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

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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

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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

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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.

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.

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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

26/6/23

Date

CHRISTIAN ENGINEERS IN DEVELOPMENT

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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 Thornhillinson 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

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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

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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

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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

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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.

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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>

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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

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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.

