CHRISTIAN ENGINEERS IN DEVELOPMENT
Sharing skills, changing lives
for more than 40 years

CHRISTIAN ENGINEERS IN DEVELOPMENT

Annual Report and Accounts 2025/26

For the Year Ended 31st March 2026

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 Brighouse Lydia Mill South Brent TQ10 9JL
Bankers	HSBC 94 East Street Chichester West Sussex PO19 IHD ABSA Bank Uganda Plot 16, Kampala Road PO Box 2971 Kampala Uganda
Independent Examiner	Martin Borradaile 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 2026.

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 2025/26 were:

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

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 Brighouse and Richard Franceys retired by rotation at the Annual General Meeting on 4th October 2025. They were both willing to stand again and were re-elected. Sam Kayaga having been co-opted in February 2025 offered himself for election and was duly elected.

Trustee training and induction

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

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

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

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

TRUSTEES REPORT *continued*

Trustees Meetings
The Board of Trustees met five 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 May 2026 is as follows: ***CED exists to demonstrate the love of Christ by enabling Christians with engineering and allied skills to serve the poor.***

Values and Way of Working
Almost all activities are carried out by Trustees and members on a voluntary basis. This covers both the management of the charity and the engineering services that are offered. Members can be paid fees for project work to recognize loss of earnings and fees are paid to the CED engineering representative in Uganda.
Values are important to the organisation and to the individual members. CED maintains integrity and professional standards in its advisory work, its organisational management and its behaviours. It has a strong Christian ethos – demonstrating a faithful commitment to service without seeking to impose that faith on others. CED is open to operating in partnership with people of all faiths or none. Its approach is to work with local communities – providing technical support and advice but relying on the active involvement of local people to build the ownership and ongoing commitment essential for sustainability.
A wide range of policies are in place including Conflict of Interest, Bribery, Gifts and Hospitality, Safeguarding, Travel and Subsistence, Diversity, Data Protection, Social Media, Environmental, Equal Opportunities, Complaints and Whistleblowing, in addition to a Code of Conduct. Policies are regularly reviewed. The Trustees confirm that they are satisfied that they have had at all times regard to the Charity Commission's guidance on public benefit.

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

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

CED was active during the year in Rwanda, Tanzania and Uganda, working in association with local partner organisations.
Typically, CED provided technical assistance with investigations, scheme development and design, contract management and commissioning. Where necessary it will help with securing project finance. CED now has an established record of enabling and directing such development schemes in a number of poorer communities that have improved the lives of large numbers of people. A good example of what can be achieved can be seen in the favorable impacts on the lives of communities in Tanzania where, working closely with six dioceses, CED's Rainwater Harvesting programme has seen over 130 masons trained and more than 400 tanks commissioned and has demonstrated real improvements for the most disadvantaged people and the wider community. CED launched a "tap twinning" initiative in 2024 to promote the programme and to date this has provide funding for over 200 tanks, thus adding financial sustainability.

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

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

Tanzania:
- Rainwater harvesting workshops continued using a team of previously trained workers with financial subsidies being offered towards construction material costs for tanks and training/research support (£32,470).

Uganda:
- Engineering advice, supervision and funding was provided for construction of valley tank and sanitation facilities at Kikatsi (£46,321)

Rwanda:
- Engineering advice, supervision and funding was provided for construction of water pipeline and storage at Kavumu and Rukara (£16,863)

Project Financing
External funding was obtained from States of Guernsey for a valley tank project in Kikatsi Uganda. The Board was grateful to receive donations from individuals, churches and charities for the Rainwater Harvesting programme in Tanzania and the Tank building and home improvement project in Rwanda.

Members and supporters were encouraged to give thanks for 40 years of CED operations by helping fund the future in a campaign where generous donors had agreed to match new donations during the first quarter of 2026 up to £10,000. The Trustees are delighted to report that £25,000 was raised for which a separate designated fund has been established.

Note 13 details money provided from General Funds £11,208.

The restricted fund balance relates to money already in hand for projects. The largest amount at 31st March 2026 related to the Rainwater harvest project in Tanzania of £25,649.

Legacy Fund
The Trustees were very grateful to receive in 2017 legacies of £161,712 from the late William Beak who had been a CED Supporter and £9,308 in 2026 from the late Peter George who had been a CED member. 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 designated funds 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 in 2017, augmented by 2026 legacy and give thanks campaign.
The level of donations from supporters and other individual donors remained at a high level. The generosity of many individuals, churches and charities that regularly support us is greatly valued.
Activity overseas increased where schemes were able to proceed with the support of local supervision.
The Board and Executive meetings were generally held online but in person meetings are held at least once a year in addition to the AGM. Local member meetings were limited with those held being either in person or online.
Generally the costs of managing the charity are kept low as most activity is undertaken on a voluntary basis.

Reserves
The Trustees' policy is to hold at least £10,000 in unrestricted funds as a "revenue" reserve to provide a working balance and meet any unexpected decreases in income or increases in running costs. The target level was achieved at the year end when free reserves stood at £10,421.
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 2026 were £176,591 (2025 £138,378).
(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 and Executive strategic review in May 2026 and is set out on Page 4.

The Board and Executive considered the present performance and capability of CED in May 2026. It was agreed that our skills and resources had been most effectively used where we worked in partnership with established faith based institutions and/or local churches and we should seek to develop such partnerships further. As a volunteer based organisation our resources are inevitably limited. Project work should therefore focus on building capacity and capability across our membership and within the poor communities served to ensure that the accruing benefits are both maximised and sustained. We should seek to collaborate with other organisations who share our values. Additionally we need to understand how AI can benefit the running of CED.
The importance of the need to understand and react to changes in CED's operating environment remains critical. Focus will be placed on recruitment of new members, the generation of future projects and promotion of the awareness of the work of CED through social media and links to academic institutions. Project funding from grant making bodies is expected to remain difficult as demand on the reducing available funds increases. CED will aim to mitigate this through facilitating promotion of CED by members through their local churches, by legacies and exploration of carbon credits and crowdfunding opportunities.

TRUSTEES REPORT *continued*

Specific Investment Powers

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

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

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

Results

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

Small Company Provisions

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

By Order of the Board

C Gibson – Director and Trustee

27/8/'26
Date

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

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

I report on the accounts of the company for the year ended 31 March 2026, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed..... M Borradaile .....

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

Date: ....28-9-26.....

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2026

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
Income and endowments from :	2					
Donations and legacies		41,003	9,308	46,719	**97,030**	67,734
Charitable activities	9	-	-	47,718	**47,718**	500
Other		381	5,058	-	**5,439**	6,052
Total		41,384	14,366	94,437	**150,187**	74,286
Expenditure on:						
Raising funds	4	930	-	-	**930**	675
Charitable activities	3	3,656	-	107,388	**111,044**	91,499
Total	8	4,586	-	107,388	**111,974**	92,174
Net income / (expenditure)		36,798	14,366	(12,951)	**38,213**	(17,888)
Transfers between funds		(36,454)	25,246	11,208	-	-
Net movement in funds		344	39,612	(1,743)	**38,213**	(17,888)
Reconciliation of funds:						
Total funds brought forward		10,077	80,910	47,391	**138,378**	156,266
Total funds carried forward	14	10,421	120,522	45,648	**176,591**	138,378

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

CHRISTIAN ENGINEERS IN DEVELOPMENT

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

BALANCE SHEET AT 31st MARCH 2026

			2026		2025
		£	£	£	£
Current Assets					
Debtors and payments in advance	10		6,257		2,306
HSBC Treasurer Account		3,534		409	
HSBC Money Manager Account		15,000		14,000	
Epworth Deposit Fund		156,738	175,272	122,096	136,505
Funds in Uganda					
Kampala: ABSA Bank Uganda			268		872
Cash in hand			0		255
			181,797		139,938
Liabilities: amounts falling due within one year	11		(5,206)		(1,560)
Net Current Assets			176,591		138,378
Net Assets	14		176,591		138,378
Funds					
Unrestricted general funds	13		10,421		10,077
Designated funds	13		120,522		80,910
Restricted funds	13		45,648		47,391
			176,591		138,378

1 For the year ended 31st March 2026 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 27 August 2026 and were signed on its behalf by:

D W Beak
Honorary Treasurer and Director

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

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

NOTES TO THE ACCOUNTS - 31st MARCH 2026

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.

NOTES TO THE ACCOUNTS - 31st March 2026

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 and Peter George Legacy Funds, the Project Fund, Msc Uganda Fund and Give Thanks 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 2025 £21,919 related to unrestricted funds and £46,626 to restricted funds.

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
Costs associated with engineering works:					
Retainer paid	-	-	1,625	**1,625**	1,761
Equipment and materials	-	-	16,541	**16,541**	30,065
Project operations	-	-	82,921	**82,921**	53,166
Travel (inc international)	-	-	6,301	**6,301**	2,323
Governance costs	1,758	-	-	**1,758**	2,020
Administrative expenses	1,898	-	-	**1,898**	2,164
	3,656	-	107,388	**111,044**	91,499

Included in charitable activities was £1,625 (2025 £1,761) 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 2025, £4,184 related to unrestricted funds and £87,315 to restricted funds.

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2026

4 COSTS OF RAISING FUNDS

	Unrestricted Funds £	Other Funds £	**Total 2026 £**	Total 2025 £
Web site	572	-	**572**	322
Printing and publicity materials	358	-	**358**	353
	930	-	**930**	675

All costs of raising funds are direct costs. Of the expenditure in 2025, £675 related to unrestricted funds and £nil to restricted funds.

5 GOVERNANCE COSTS

	Unrestricted Funds £	Other Funds £	**Total 2026 £**	Total 2025 £
Governance costs				
Meeting costs	60	-	**60**	400
Independent Examiner	1,698	-	**1698**	1,620
	1,758	-	**1,758**	2,020

All costs of governance are direct costs. Of the expenditure in 2025, £2,020 related to unrestricted funds and £nil to restricted funds.

6 RELATED PARTY TRANSACTIONS

Trustees' travel expenses for Board meetings were reimbursed £nil (2025 £400)
Trustees' travel expenses for overseas project visits were reimbursed £1,886 for 2 Trustees (2025 £1,464 for 1 Trustee)
The Memorandum of Association of the company prohibits the payment of any salary or fee to the Trustees for their services as Trustees

7 NET INCOME/(EXPENDITURE)

is stated after charging:	**2026 £**	2025 £
Independent Examiner's Fees	**1,698**	1,620

CHRISTIAN ENGINEERS IN DEVELOPMENT

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NOTES TO THE ACCOUNTS - 31st March 2026

8 TOTAL EXPENDITURE

	Retainer paid £	Other £	**Total 2026 £**	Total 2025 £
Raising funds	-	930	**930**	675
Charitable activities	1,625	109,419	**111,044**	91,499
	1,625	110,349	**111,974**	92,174

Of the expenditure in 2025, £675 related to unrestricted funds and £91,499 to restricted funds.

9 GRANTS RECEIVED

	2026 £	2025 £
States of Guernsey	**47,718**	-
CH and HH Taylor Trust	**-**	500
	47,718	500

Of the income in 2025, £nil related to urestricted funds and £500 to restricted funds.

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

	2026 £	2025 £
Taxation recoverable	**5,295**	2,306
Payments in advance	**546**	-
Interest receivable	**416**	-
	6,257	2,306

11 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR

	2026 £	2025 £
Accruals	**5,206**	1,560
	5,206	1,560

12 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments or contingencies at 31st March 2026 or 31st March 2025.

NOTES TO THE ACCOUNTS - 31st March 2026

13 RECONCILIATION OF MOVEMENT IN FUNDS

UNRESTRICTED FUNDS

	Balance 1st April 2025	Movement in resources Incoming	(Outgoing)	Transfers	**Balance 31st March 2026**
	£	£	£	£	**£**
General	10,077	41,384	(4,586)	(36,454)	**10,421**

DESIGNATED FUNDS

	Balance 1st April 2025	Movement in resources Incoming	(Outgoing)	Transfers	**Balance 31st March 2026**
	£	£	£	£	**£**
William Beak Legacy	60,907	3,807	-	-	**64,714**
Peter George Legacy	-	9,308	-	-	**9,308**
MSc Uganda	-	-	-	1,500	**1,500**
Give Thanks Fund	-	-	-	25,000	**25,000**
Project Fund	20,003	1,251	-	(1,254)	**20,000**
	80,910	14,366	-	25,246	**120,522**

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

RESTRICTED FUNDS

	Balance 1st April 2025	Movement in resources Incoming	(Outgoing)	Transfers	**Balance 31st March 2026**
	£	£	£	£	**£**
Project financing	47,391	94,437	(107,388)	11,208	**45,648**

At 31st March 2026 restricted funds included £25,649 RWH Programme (Tanzania), £7,522 Kikatsi (Uganda), £6,627 from members to be used to fund projects but as yet not allocated and £3,766 Tanks and Home Improvement (Rwanda).
RWH programme (Tanzania) involves training and provision of subsidy against tank construction costs. A valley tank and sanitation facilities are being completed at Kikatsi (Uganda) and Water supply/storage and home improvements are being provided in Gakamba, Kawumu and Rukara (Rwanda)

Of income/(expenditure) in 2025, £27,660/(£4,859) related to unrestricted funds and £46,626/(£87,315) to restricted funds.

TRANSFERS BETWEEN FUNDS

The following transfers between funds were made:
From Unrestricted Funds - to Give Thanks Fund £25,000 and MSc Uganda fund £1,500
From Unrestricted Funds - to Uganda £6,791 (Kikatsi and unallocated), Kenya £4,417 (Butere and Tikato)
From the Project Fund - to General Fund £1,254 to reduce to agreed reserve

CHRISTIAN ENGINEERS IN DEVELOPMENT

(A Charitable Company limited by guarantee)

NOTES TO THE ACCOUNTS - 31st March 2026

14 NET ASSETS	Fixed assets	Investments	Other net assets	2025
	£	£	£	£
Unrestricted funds				
General	-	-	**10,421**	10,077
Designated	-	-	**120,522**	80,910
Total unrestricted funds	-	-	**130,943**	90,987
Restricted funds	-	-	**45,648**	47,391
Total Funds at 31st March 2026	-	-	**176,591**	138,378

Of income/(expenditure) in 2025, £27,660/(£4,859) related to unrestricted funds and £46,626/(£87,315) to restricted funds.