

REGISTERED CHARITY NUMBER: 1062527

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
CREATIVE SOLUTIONS**

CREATIVE SOLUTIONS

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Receipts and Payments	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7 to 8

CREATIVE SOLUTIONS

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1062527

Principal address

58 The Downs
Portishead
Bristol
BS20 6DT

Trustees

Mr P Kay
Mrs J V Kay
Mr P A Smith
Mr K M Knight

Bankers

Lloyds TSB
61 Gloucester Road
Patchway
Bristol
BS34 5JH

Independent Examiner

Andrew Jordan FCA
Haines Watts Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is seeking creative ways to reach and help people of various nations through the Gospel, presently reaching out principally in Burundi, Kenya, Rwanda & Congo.

Significant Activities:

During this period Creative Solutions continued to support:-

- a project to help children and teenagers in the slums of Nairobi including some of the expenses of a football team.
- a project in Burundi with a group of street women and their children helping them to become self-supporting
- a project with a group of the Batwa in Burundi paying school expenses for their children
- paying university fees for some Batwa university students
- the salary of one employee of a denomination of churches in Burundi who is overseeing the projects we are involved with
- financially supporting Regional Bible schools for pastors in Burundi with 5 teachers on piece-work
- a project for palliative care in Kigali, Rwanda run by a church

CREATIVE SOLUTIONS

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees confirm that they have had regard to the guidance on public benefit published by the Charity Commission.

The main achievements of the charity during the year, in addition to those cited above which are continuous, were:

- Funding the manager of our children's project in Nairobi to continue an online BA degree in Leadership & Management at International Leadership University.
- Taking on further Batwa university students.
- Set up a savings account at Lloyds bank.
- Setting up a project with certificate and diplomas courses from a Bible College in Nairobi.
- First challenge is translating courses into Kirundi.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

The Deed of Trust is dated 10 April 1997 as amended by resolution dated 30 July 2010.

Recruitment and appointment of new trustees

Trustees are recruited and appointed by the existing trustees.

FINANCIAL REVIEW

Reserves policy

The Charity holds restricted, designated and unrestricted funds (the attached accounts detail these funds). The objectives and charitable activities of the Charity are largely met from its restricted and designated funds. Unrestricted funds are held:

- To provide funds which can be designated to specific projects in accordance with the Charity's objectives where needs are identified which cannot be met out of restricted funds or are not covered by the purposes of restricted funds.
- To cover ongoing costs in relation to the running of the Charity including administration costs.

The amount and timing of certain sources of income is variable in nature. The Trustees therefore consider it prudent to hold unrestricted reserves of between £5,000 and £10,000. This enables the Charity to be able to respond to needs when identified when such needs cannot be met from restricted funds.

The level of reserves is kept under review by the Trustees during the year and at each year end.

CREATIVE SOLUTIONS

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024**

SIGNED ON BEHALF OF THE BOARD:

Jennifer V Kay

Trustee

Date: 15 October 2024

Independent Examiner's Report to the Trustees of Creative Solutions

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Andrew Jordan FCA
Haines Watts Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 15 October 2024

CREATIVE SOLUTIONS

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
RECEIPTS				
Gifts and donations	19,063	13,612	32,675	26,415
Gift aid	940	1,353	2,293	3,437
TOTAL RECEIPTS	20,003	14,965	34,968	29,852
PAYMENTS				
Grants and donations paid	26,200	10,980	37,180	45,525
Accounts preparation and independent examination	948	-	948	882
Computer consumables	216	-	216	216
TOTAL PAYMENTS	27,364	10,980	38,344	46,623
NET OF RECEIPTS/(PAYMENTS)	(7,361)	3,985	(3,376)	(16,771)
Total funds brought forward	19,313	9,145	28,458	45,229
TOTAL FUNDS CARRIED FORWARD	11,952	13,130	25,082	28,458

CREATIVE SOLUTIONS

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS				
Cash funds – Lloyds TSB Bank	6,206	6,817	13,023	28,458
Cash funds – Lloyds Deposit Account	<u>5,746</u>	<u>6,313</u>	<u>12,059</u>	<u>-</u>
NET ASSETS	<u>11,952</u>	<u>13,130</u>	<u>25,082</u>	<u>28,458</u>
FUNDS				
Unrestricted funds			11,952	19,313
Restricted funds			<u>13,130</u>	<u>9,145</u>
TOTAL FUNDS			<u>25,082</u>	<u>28,458</u>

The financial statements were approved by the Board of Trustees on 15 October 2024 and were signed on its behalf by:

Trustee – Jennifer V Kay

CREATIVE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with the Charities Act 2011.

The financial statements are drawn up on the Receipts and Payments basis of accounting. All donations and other income are therefore accounted for when received and tax refunds under Gift Aid are credited to the respective funds as and when received. All expenditure is accounted for when paid.

Fund accounting

Restricted funds comprise amounts received for special purposes and used for those purposes during the year or held for those purposes at the balance sheet date. The use of donations and grants received for a specific purpose is restricted to that purpose.

Taxation

The Trust is a Registered Charity and accordingly is exempt from taxation on its income and gains which are all used for charitable purposes.

2. TRUSTEES' EXPENSES AND REMUNERATION

During the year ended 31 March 2024 trustees' expenses of £nil (2023 - £2,625) were paid to P Kay.

No trustee received any remuneration for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year to 31 March 2024 (2023 - Nil).

4. RESTRICTED FUNDS

	Balance brought forward	Receipts in year	Payments in year	Transfers	Balance carried forward
Kenya Tent or Refuge Fund	203	10,487	(6,141)	-	4,549
Gikondo Health Centre	8,128	4,478	(4,839)	-	7,767
Project Starfish	814	-	-	-	814
	9,145	14,965	(10,980)	-	13,130

CREATIVE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5. UNRESTRICTED FUNDS

	Balance brought forward	Receipts in year	Payments in year	Transfers	Balance carried forward
General Fund	4,169	1,211	(4,842)	-	538
Burundi Mutaho Batwa Fund	1,577	6,710	(7,798)	-	489
Burundi General Fund	2,200	6,195	(5,246)	-	3,149
Burundi Turi Wacu Fund	1,995	1,250	(821)	-	2,424
Special Travel, Seminars & School	2,961	-	(2,249)	-	712
Fecabu Bible Training in Burundi	6,411	4,637	(6,408)	-	4,640
	19,313	20,003	(27,363)	-	11,952
