

CHARITY NUMBER: 1064838

CATRIONA HARGREAVES CHARITABLE TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

CATRIONA HARGREAVES CHARITABLE TRUST

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CATRIONA HARGREAVES CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 5 APRIL 2024

The Catriona Hargreaves Charitable Trust is constituted by Deed of Trust and is a registered charity No 1064838.

TRUSTEES

Trustees during the year:

Mrs M Barrett
Mrs D Bride (Chairman)
Mrs T Dobing (Secretary)
Fr P Kish
Mr B Lerwill
Mr J R Owens
Mrs C A Stanford
Mr P Stevens

REGISTERED OFFICE

Brandenbury Oast
Collier Street
Tonbridge
Kent
TN12 9RH

REGISTERED NUMBER

1064838

INDEPENDENT EXAMINER

T Lane
Director in M N Jenks & Co Limited
Chartered Accountants
72 Commercial Road
Paddock Wood
Tonbridge
Kent TN12 6DP

BANKERS

National Westminster bank plc
Maidstone
3 High Street
Maidstone
Kent
ME14 1XU

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 5 April 2024. Legal and administrative information set out on page 1 forms part of this report.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

In selecting persons to be appointed trustees, the trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objects or the management of the trust.

In 2023/24 we made no changes to our group of trustees.

OBJECTIVES AND ACTIVITIES

The main object of the Trust is to provide small grants which make a big difference to alleviate suffering from chronic disease and poverty, to people who would otherwise not receive that relief. During the year the Trust has continued to receive donations and to distribute them to the causes commensurate with the aims.

The trustees have had due regard to guidance published by the Charities Commission on public benefit in deciding what activities the Charity should undertake. During the year the Trust has continued to receive donations and to distribute them to the causes for which it was set up thus meeting the public benefit requirement.

PUBLIC BENEFIT

The Trustees have had due regard for the Charity Commission's Public Benefit guidance.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

During the year 6 April 2023 to 5 April 2024, the Catriona Hargreaves Charitable Trust donated **£36,540** to the following causes:

Date	Organisation	Project Description	Our Reference	Grant Given
May 2023	Society for Community Development Project (SCDP)	Tamilnadu, India Turkey rearing to create a sustainable income to support them to meet medical costs of palliative care for 25 women affected by HIV in two villages of Attur Block of Salem District. The women were trained in animal husbandry, & supported to breed the turkeys & to use & sell the meat & eggs. This enabled them to earn a sustainable living to support their 75 children & family members to access nutrition & ongoing medical care.	230302	£2,000

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

Date	Organisation	Project Description	Our Reference	Grant Given
May 2023	Sahara Advocates of Change	<p>Loho Basic Schools, Duong Basic Schools and Duong Community, Nadowli-Kaleo District, Upper West Region, Ghana</p> <p>Project providing materials and teaching 257 girls to sew their own reusable sanitary products, and to promote them remaining in education. The group also learnt sexual hygiene management and sexual reproductive health and rights.</p>	230308	£1,500
May 2023	LEPRA- Leprosy Charity	<p>India</p> <p>Support for our trusted partners who meet the needs of people affected by leprosy through prevention, diagnosis, disability aids and mental health support.</p>		£2,000
June 2023	Skilling for Rural Communities (SRUCO)	<p>Bwatale Community Hospital Uganda</p> <p>In June 2023, SRUCO worked with their local community to instal two 10,000 litre water tanks for the hospital. The grant from CHCT paid for the tanks, rain gutter, gutter clips, sand, stones, and cement. Bricks and labour were provided by volunteers in the community.</p>	230304	£1,500
Sept 2023	Centre for Community Development (CENCUDER)	<p>Cameroon</p> <p>Installation of a solar power plant at the Barmin health clinic to improve the care that can be provided. Until then, this clinic had no reliable electricity supply nor generator, and in rural areas like Barmin, about 21% of households have access to electricity.</p>	230601	£2,700
Sept 2023	Youth and Women for Social Empowerment (YWSOEE)	<p>Wakiso District, Uganda</p> <p>Support for a community based organisation in Nkonkonjeru cell, Kyengera town council, to construct a pit latrine at Aspire High School. The project enabled a wing of latrines for girls, and a second one for boys, including incineration for menstrual waste.</p> <p>Until the project was complete, the school lacked sufficient latrines meaning that boys and girls were using the same facilities, which lacked any doors or privacy, and was at risk of physically collapsing. Rather than use latrines, children were relieving themselves on open land, contributing to poor hygiene and risks of typhoid, cholera, and dysentery.</p>	230605	£1,700

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

Oct 2023	Sahara Advocates of Change	4 schools in Upper West region, Ghana. Project providing materials and teaching 400 girls and 93 teachers to sew reusable sanitary products, and to promote them remaining in education. The group also learnt sexual hygiene management and sexual reproductive health and rights.	230902	£2,000
Nov 2023	Youth & Women Initiative for Sustainable Development (YWISD)	Kampala, Uganda Installation of a solar power system for Bulaga Community Hospital. The hospital chosen for the project serves 5 villages with nearly 37,000 people, with 26,000 of them being women and girls. Prior to the solar installation, the hospital had no access to electricity, and this seriously undermined the services available during difficulties, and especially at night. This solvable problem had been resulting in the tragic death of 25-40 babies and 20-35 pregnant women each year.	230903	£1,600
Dec 2023	Sisters of Immaculate Heart of Mary	Village in Isiolo, Nairobi, Kenya Replacement of a 10,000-litre water tank brought down in storms.	231101	£1,800
Dec 2023	The Mustard Seed Project	Kenya Grant given during 'the Big Give' who pledged to double our grant. In 2022, Kenya's government said that all 12–14-year-olds had to leave primary school and go to secondary school, but there were no new schools or classrooms to accommodate them. The government then revised their decision, saying that some primary schools could keep their 12- to 15-year-olds if they could provide a Junior Secondary School section. Mustard Seed fundraised to provide a feeding programme for their poorest students, and to ensure their school meets government requirements, including providing a playground.		£2,040
Dec 2023	Concord Trust	Tamilnadu, India To dig a bore hole in Kil Kalpattu Village, where locals had been on a hunger strike, demanding drinking water.	231003	£2,000
Jan 2024	Grameenavikasa Seva Sangam	Thippalur Village, Andhra Pradesh, India To provide a tailoring training programme for Dalit women who are reportedly the most oppressed group, and face a 'triple burden' of gender bias, caste discrimination and economic deprivation. They are often displaced and pushed into forced and/or bonded slavery including prostitution and trafficking.	230603	£2,000

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

Jan 2024	Rwenzori United Group	Kasese District Kampala, Uganda Project providing materials and teaching girls to sew reusable sanitary products.	231004	£2,000
Jan 2024	Divine Relief Aid Outreach Organization	Northern Malawi Clean Water for Chipunga Village The community group obtained almost £500 from their local community, as well as local contributions to labour, security, and materials. The project attracted a donation from the American Embassy to build a reservoir, enabling the installation of a piped water system, which will reduce the shortfall of water in times of drought, and enabling filtration to ensure the water is clean.	230901	£3,000
Jan 2024	Jacaranda UK Foundation	Malawi Physiotherapy to aid disabled orphans in the Jacaranda School for Orphans.	231105	£1,000
Jan 2024	Foundation for Development R.A. FIDRA	Alidi, Uganda To implement a Tuberculosis (TB) community test and treat satellite clinic in Uganda, where TB is a leading cause of death after malaria. It is still very difficult to find those suffering with it, and because of their severe social stigmatization, sufferers continue to hide away, living by themselves in remote huts or at the back of family yards. Ugandan hospitals screening and treating TB is counted on one hand, and most victims either do not know they exist or cannot afford to get to them.	240101	£2,000
Jan 2024	S.D.K.F.	Kampala, Uganda Purchasing of a year of food items (maize flour, beans) for orphans and impoverished school children at Divine Academy Junior and Nursery school. The school services the slums in Kampala, providing over 164 meals each day.	240102	£2,000
Feb 2024	Skilling for Rural Communities	Kampala, Uganda To construct a deep water well for 4 villages, serving 3500 women and children, with clean water and sanitation.	240201	£1,700
Feb 2024	Darudefo Charcoal Fuel Project	Kasanga B Village, Kasese, Uganda This grant helped the group to start a scheme for compressing recycled agro-waste (including paper, cardboard, and organic waste) into smokeless charcoal briquette or pellet fuel. This would overcome women with HIV/AIDS and their families having no sustainable source of fuel for cooking. This would also be an income generating activity for the women.	231203	£2,000
TOTAL GRANTS GIVEN				£ 36,540

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

RESERVES POLICY

We as Trustees do not feel we need to reserve money in the account as we do not have any overheads. Our policy is to spend the money as we see fit on deserving causes that fit our criteria.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

CATRIONA HARGREAVES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare in respect of each financial year of the Charity a statement of accounts complying with such requirements as to its form and contents as may be prescribed by regulations made by the Secretary of State. In preparing those financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Signed on behalf of the Board of Trustees:

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.

APPROVED: MRS D BRIDE

Dated: 20 November 2024

REPORT OF THE INDEPENDENT EXAMINER

TO THE TRUSTEES OF CATRIONA HARGREAVES CHARITABLE TRUST

I have reported on the financial statements for the year ended 5 April 2024 set out on pages 9 to 13 which have been prepared under the historical cost convention and the accounting policies set out on page 11.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS' 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 s130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

20 November 2024
72 Commercial Road
Paddock Wood, Tonbridge, Kent

T Lane
Director in M N Jenks & Co Limited
Chartered Accountants

CATRIONA HARGREAVES CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5 APRIL 2024

	<u>Unrestricted</u> <u>Funds</u> <u>2024</u> £	<u>Restricted</u> <u>Funds</u> <u>2024</u> £	<u>Total</u> <u>Funds</u> <u>2024</u> £	<u>Total</u> <u>Fund</u> <u>2023</u> £
<u>Income</u>				
Donations and Legacies:				
Donations and Gifts	27,640	1,200	28,840	13,662
Legacies	10,050	-	10,050	-
	<u>37,690</u>	<u>1,200</u>	<u>38,890</u>	<u>13,662</u>
Investment Income - Bank (UK)	311	-	311	40
Income from Other Trading Activities				
Fundraising Income	2,163	-	2,163	58
	<u>40,164</u>	<u>1,200</u>	<u>41,364</u>	<u>13,760</u>
<u>Total Incoming Resources</u>				
	<u>40,164</u>	<u>1,200</u>	<u>41,364</u>	<u>13,760</u>
<u>Expenditure</u>				
Expenditure on Charitable Activities	36,102	1,200	37,302	15,173
	<u>36,102</u>	<u>1,200</u>	<u>37,302</u>	<u>15,173</u>
<u>Total Resources Expended (Note 2)</u>				
	<u>36,102</u>	<u>1,200</u>	<u>37,302</u>	<u>15,173</u>
Net Income (Expenditure) for the Year	4,062	-	4,062	(1,413)
Reconciliation of Funds:				
<u>Fund balances brought forward at 6 April 2023</u>	<u>27,018</u>	<u>-</u>	<u>27,018</u>	<u>28,431</u>
<u>Fund balances carried forward at 5 April 2024</u>	<u>£ 31,080</u>	<u>£ -</u>	<u>£ 31,080</u>	<u>£ 27,018</u>

The notes set out on pages 11 to 13 form an integral part of these financial statements.

BALANCE SHEET5 APRIL 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
<u>CURRENT ASSETS</u>			
Debtors	4	1,398	1,873
Cash at Bank and in Hand		30,138	26,002
		<u>31,536</u>	<u>27,875</u>
Liabilities: Amounts falling due within one year - Other Creditors		(456)	(857)
		<u>£ 31,080</u>	<u>£ 27,018</u>
<u>NET ASSETS</u>			
<u>CAPITAL AND RESERVES</u>			
Unrestricted Fund (page 9)		31,080	27,018
Restricted Funds (page 9)		-	-
		<u>£ 31,080</u>	<u>£ 27,018</u>
<u>Total Funds</u>		<u>£ 31,080</u>	<u>£ 27,018</u>

Signed on behalf of the Board of Trustees:

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

APPROVED: MRS M BARRETT

APPROVED: MRS D BRIDE

Statements were approved on: 20 November 2024

The notes set out on pages 11 to 13 form an integral part of these financial statements.

CATRIONA HARGREAVES CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

5 APRIL 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted are as follows:

(a) Basis of Accounting

These financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity constitutes a public benefit entity as defined by FRS102.

(b) Value Added Tax

The Charity is not registered for VAT purposes and all costs are inclusive of VAT.

(c) Resources Expended and Basis of Allocation of Costs

Expenditure is included when incurred.

Donations payable are charged in the accounts when made.

(d) Income Recognition

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the Charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(e) Funds Accounting

Funds held by the Trust are:

Unrestricted general funds - these are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Trust. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CATRIONA HARGREAVES CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5 APRIL 2024

	<u>2024</u>	<u>2023</u>
	£	£
2 <u>TOTAL RESOURCES EXPENDED</u>		
Grants made (Note 3)	36,540	14,600
Support Costs – Bank Charges	255	90
Support Costs – Printing	50	45
Independent Examiner's Fees (Governance)	457	438
	<u>£ 37,302</u>	<u>£ 15,173</u>

The Charity had no employees during the year.

3 GRANTS MADE TO INSTITUTIONS

Grants were made as follows:

Skilling for Rural Communities, Uganda	3,200	-
SDKF Uganda	2,000	2,000
Bombay Leprosy Project	-	2,000
Society for Community Development Project	2,000	-
Wamba Community Trust Kenya	-	1,000
Sisters of the Immaculate Heart Kenya	1,800	-
FIDRA Uganda	2,000	2,000
Mustard Seed Kenya	2,040	1,000
Cencuder Cameroon	2,700	-
Sahara Advocates of Change Ghana	3,500	500
Concord Trust	2,000	2,000
Women and Child Development Trust - India	-	2,000
LEPRA Leprosy Charity	2,000	-
ALALA Water Well Tanzania	-	2,100
Youth and Women for Social Empowerment	1,700	-
Youth and Women Initiative for Sustainable Development	1,600	-
Grameenavikasa Seva Sangam, India	2,000	-
Rwenzori United Group, Uganda	2,000	-
Divine Relief Aid, Northern Malawi	3,000	-
Jacaranda UK	1,000	-
Darudefo, Uganda	2,000	-
	<u>£ 36,540</u>	<u>£ 14,600</u>

4 DEBTORS

Income Tax Recoverable	1,398	1,873
Other Debtors	-	-
	<u>£ 1,398</u>	<u>£ 1,873</u>

CATRIONA HARGREAVES CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5 APRIL 2024

5 TRUSTEES' EXPENSES

No remuneration was paid, and no expenses were reimbursed, to Trustees during the year.

6	<u>MOVEMENT IN FUNDS</u>	Balance at <u>06.04.2023</u> £	Incoming <u>Resources</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	Balance at <u>05.04.2024</u> £
	General Funds	27,018	40,164	(36,102)	(-)	31,080
	Unrestricted Funds	-	1,200	(1,200)	(-)	-
		£ 27,018	£ 41,364	£ (37,302)	£ (-)	£ 31,080

No designated Funds have been set aside by the Trustees.

8 CAPITAL COMMITMENTS

At 5 April 2024 there were commitments totalling £Nil (2023 - £Nil) to other charities.