

# EQUIPE

England & Wales · Charity number 1075156

## Details

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**Other names** NEW DAY INTERNATIONAL

**Status** Registered

**Legal form** Other

**Registered** 1999-04-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2 Sheppard Street  
Brymbo  
Wrexham  
LL11 5FF

**Phone** 01978 759660

## Activities

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**Objects:** (1) THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH.(2) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS OR WHO ARE AGED OR SICK.

**Activities:** Assisting people in needier areas of the world through development aid.Providing foundational input to help establish churches both nationally and internationally.Providing support to churches and church leaders nationally and internationally through training, equipping and financial assistance.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- France
- Kenya
- Philippines
- Tanzania
- Uganda
- United States

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,213	£69,387	-	-
2024-03-31	£39,246	£44,450	-	-
2023-03-31	£36,092	£50,070	-	-
2022-03-31	£39,442	£42,500	-	-
2021-03-31	£45,123	£40,992	-	-

## Trustees

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Name	Role	Appointed
ANDREW NEIL WHITE		2024-04-23
JOHN STUART GASSTON		2020-01-18
PAUL JAMES INNES LOWTHER		2023-06-25
SUSAN GASSTON		2015-03-07
SUSAN MARY MARSHALL		2020-01-18
TIMOTHY ANTHONY GEDDES		2020-10-17

**EQUIPE**

England & Wales - Charity number 1075156

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# Accounts

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**EQUIPE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2025**

**Charity Number 1075156**

**EQUIPE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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**EQUIPE**

**CHARITY INFORMATION**

<b>Charity number</b>	1075156
<b>Working names</b>	Equipe Global New Day International
<b>Trustees</b>	Mr J S Gasston (Chair) Mrs S Gasston Ms S M Marshall Mr T A Geddes Mr P J I Lowther Mr A N White
<b>Principal address</b>	2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Independent examiner</b>	Grant Evans MBA ACMA CGMA T/A GLE Management Accounting 6 Kingsway Hope Flintshire LL12 9PF

**EQUIPE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2025**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the charity.

**GENERAL INFORMATION**

The charity is an unincorporated association, governed by a declaration of trust dated 24 May 1998.

**Trustees**

The names of the trustees during the year are listed on page 1. New trustees are appointed by the board of trustees in accordance with the requirements of the trust deed. They serve for an indefinite period.

**OBJECTIVES, ORGANISATION AND ACTIVITIES**

**Objectives**

The objectives of the charity are:

1. The proclamation and furtherance of the gospel of God concerning his son Jesus Christ our Lord and the preaching and teaching of the Christian faith.
2. The relief of persons who are in conditions of need, hardship and distress or who are aged or sick.

These objectives are met in a number of ways including:

- Providing foundational input to help establish churches both nationally and internationally.
- Providing support to churches and church leaders nationally and internationally through training, equipping and financial assistance.
- Assisting people in needier areas of the world through development aid.

Each year the trustees review our activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the guidance on public benefit published by the Charity Commission including its supplementary public guidance on the advancement of religion for the public benefit.

## **EQUIPE**

### **TRUSTEES' ANNUAL REPORT (CONTINUED)**

**YEAR ENDED 31 MARCH 2025**

#### **Organisation**

The work of the charity is overseen by the board of trustees, which meets four times a year on average. The trustees have the power to invest the resources of the charity in such assets as they see fit.

#### **Reserving Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to approximately three months' unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds were maintained above this level throughout the year.

#### **Risk Assessment**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

#### **Activities and Achievements**

We have continued to help people where needed through our child sponsorship scheme and medical support.

This year we have contributed to an evangelistic outreach into 3 other islands in the Sesse group working with many other pastors in Kalangala to construct church buildings where none existed.

We have also faced 2 major disasters on our island.

The first was in October when a fire in the Lutoboka landing site destroyed 25 wooden houses and people lost everything. Fortunately, no one lost their life. The Red Cross provided tents as temporary shelter, the government only provided food, but Equipe secured a grant from another charity which helped to rebuild the houses out of iron sheets and supply essentials like bedding and kitchen utensils.

The second disaster in March was a tornado which ripped through the main town Kalangala killing 4 people and injuring about 100. The damage caused was extensive with many buildings losing their roofs and the police barracks being completely flattened. Equipe was able to help with some of the restoration process due to generous donations from supporters.

#### **Future plans**

Continue to work with local churches both practically and spiritually.  
Continue to work with local schools to provide for well-being of under-privileged children.  
To be ready to help when the unexpected happens.

## EQUIPE

### TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2025

#### **Report of the Chair of Trustees**

An eventful year for Equipe in Uganda as we continue with our child sponsorship, feeding programs and medical assistance, which has become quite routine but still requires constant oversight.

This last year has seen Equipe becoming more involved with disaster relief which has required much on the ground effort with aid administration as well as the raising of additional funds to address the urgent needs.

Moving forward Equipe needs to recruit a few more willing souls to come on board to assist with the work and to share in the satisfaction that we are making a difference, bringing hope and changing lives.

*John Gasston*

## EQUIPE

### TRUSTEES' ANNUAL REPORT *(CONTINUED)*

#### YEAR ENDED 31 MARCH 2025

#### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Total income for the year was £62,213 (2024 - £39,246), representing a 59% increase in income compared to the previous year.

Total expenditure for the year was £69,387 (2024 - £44,450). The main areas of expenditure was the Uganda Ross projects £45,678.

The net outgoing resources for the year were £7,174 (2024 – net outgoing resources £5,204).

At 31 March 2025, the net assets of the charity were £64,518 comprising unrestricted funds of £19,088 and restricted funds of £45,430.

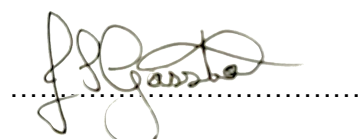
#### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and 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 assume the charity will continue operating.

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 or other irregularities.

This report was approved by the trustees on 13th October 2025 and is signed on their behalf by:



Mr J Gasston (Chair)

**EQUIPE****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 7 to 13.

**Respective responsibilities of trustees and 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to 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 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.

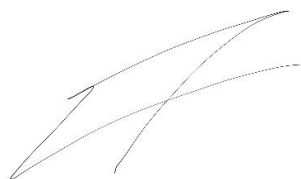
**Independent examiner's statement**

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

1. gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.



Grant Evans, MBA ACMA CGMA

Dated: 13/10/2025

## EQUIPE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
<b>INCOMING RESOURCES</b>					
Donations received	2	2,434	59,740	<b>62,174</b>	39,187
Investment income		-	-	-	59
Other income		39	-	<b>39</b>	-
<b>TOTAL INCOMING RESOURCES</b>		<u>2,473</u>	<u>59,740</u>	<u><b>62,213</b></u>	<u>39,246</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	<u>6,979</u>	<u>62,408</u>	<u><b>69,387</b></u>	<u>44,450</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>6,979</u>	<u>62,408</u>	<u><b>69,387</b></u>	<u>44,450</u>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>					
		(4,506)	(2,668)	<b>(7,174)</b>	(5,204)
Transfers between funds		<u>(2,954)</u>	<u>2,954</u>	<u>-</u>	<u>-</u>
Net movement in funds		(7,460)	286	<b>(7,174)</b>	(5,204)
Balances brought forward		<u>26,548</u>	<u>45,144</u>	<u><b>71,692</b></u>	<u>76,896</u>
Balances carried forward		<u>19,088</u>	<u>45,430</u>	<u><b>64,518</b></u>	<u>71,692</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

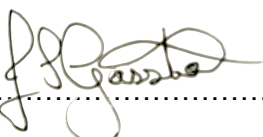
All of the activities of the charity are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

**EQUIPE**  
**BALANCE SHEET**  
**31 MARCH 2025**

	Note	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	7	7,159	4,541
Cash at bank and in hand		<b>57,759</b>	67,551
		<b>64,918</b>	72,092
<b>CREDITORS:</b> amounts falling due within one year	8	<b>(400)</b>	(400)
<b>NET CURRENT ASSETS</b>		<b>64,518</b>	71,692
<b>NET ASSETS</b>	9	<b>64,518</b>	71,692
<b>FUNDS</b>			
Unrestricted funds	10		
General reserve		4,677	3,071
Designated funds		14,411	23,477
Restricted funds		45,430	45,144
<b>TOTAL FUNDS</b>		<b>64,518</b>	71,692

These financial statements were approved by the trustees on .....13th October 2025.....  
and are signed on their behalf by:

  
.....

Mr J Gasston (Chair)

The notes on pages 9 to 13 form part of these financial statements.

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", applicable accounting standards and the Charities Act.

**Fund accounting**

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds earmarked by the trustees for the activities carried out in the name of New Day International.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Fixed assets**

Assets are capitalised when they cost over £100 and they have a useful life of more than one year. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

Office and computer equipment - 25% on cost

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

## 2. DONATIONS RECEIVED

	2025 £	2024 £
Donations and gifts - unrestricted	752	1,261
Donations and gifts - restricted	55,420	33,305
Income tax recoverable	6,002	4,621
	<u>62,174</u>	<u>39,187</u>

## 3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

Activity or project	Activities undertaken directly £	Grant funding of activities (note 4) £	Support costs (note 5) £	Total 2025 £	Total 2024 £
Child education (Africa)	-	7,800	284	8,084	10,936
'Uganda Ross' projects	44,073	-	1,605	45,678	20,274
Humanitarian & relief work	5,800	-	211	6,011	6,138
Ministry trips & support	4,616	4,660	338	9,614	7,102
	<u>54,489</u>	<u>12,460</u>	<u>2,438</u>	<u>69,387</u>	<u>44,450</u>

Support costs are apportioned to activity according to percentage of direct costs of activities.

## 4. GRANT FUNDING OF ACTIVITIES

	2025 £	2024 £
Grants to other charitable organisations		
- Ugandan schools	7,280	10,847
- Kenyan schools	520	-
Gifts to Individuals		
- Uganda (missions/ministry gifts)	300	300
- Kenya (ministry gifts)	-	100
- UK (ministry gifts)	4,360	3,360
	<u>12,460</u>	<u>14,607</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

## 5. SUPPORT COSTS

	2025 £	2024 £
Bookkeeping & accountancy	1,800	1,800
Website expenses	118	111
Safeguarding	150	145
Bank charges	370	82
	<u>2,438</u>	<u>2,138</u>

## 6. TRANSACTIONS WITH TRUSTEES

Mr & Mrs Gasston received £3,000 (2024 - £3,000) during the year to contribute towards ministry expenditure and travel costs in their ministry roles in Uganda. These payments were agreed by the other trustees in the absence of Mr & Mrs Gasston.

## 7. DEBTORS

	2025 £	2024 £
Income tax recoverable	6,002	4,326
Interest free loans	1,157	215
	<u>7,159</u>	<u>4,541</u>

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**8. CREDITORS: amounts falling due within one year**

	<b>2025</b>	2024
	£	£
Accruals	<b>400</b>	400
	<u>400</u>	<u>400</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 31 March 2025 represented by:</b>			
Current assets	45,430	19,488	64,918
Current liabilities	-	(400)	(400)
	<u><b>45,430</b></u>	<u><b>19,088</b></u>	<u><b>64,518</b></u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

## 10. STATEMENT OF FUNDS

	1 April 2024 £	Income £	Expenditure £	Transfers £	31 March 2025 £
General reserve	3,071	1,724	(2,438)	2,320	4,677
Designated funds	23,477	749	(4,541)	(5,274)	14,411
<b>Total unrestricted funds</b>	<b>26,548</b>	<b>2,473</b>	<b>(6,979)</b>	<b>(2,954)</b>	<b>19,088</b>
<b>Restricted funds:</b>					
Africa:					
- Children fund	21,961	11,811	(7,800)	(4,962)	21,010
- Uganda Ross fund	14,146	38,829	(47,648)	7,916	13,243
- Inverness support	3,340	600	(500)	-	3,440
- Other Africa funds	2,709	-	-	-	2,709
New Life Ross fund	2,988	8,500	(6,460)	-	5,028
<b>Total restricted funds</b>	<b>45,144</b>	<b>59,740</b>	<b>(62,408)</b>	<b>2,954</b>	<b>45,430</b>
<b>Total funds</b>	<b>71,692</b>	<b>62,213</b>	<b>(69,387)</b>	<b>-</b>	<b>64,518</b>

Designated funds represents funds earmarked by the trustees for the activities carried out in the name of New Day International.

The children fund represents monies received for sponsorship of children in Third World countries, to enable them to go to school, together with funding for related humanitarian aid projects. Currently all the beneficiaries are in the East African countries of Kenya, Tanzania and Uganda.

The Uganda Ross fund is a project in Uganda run by John & Sue Gasston (trustee). Funds are primarily raised in Herefordshire where the Gasstons live half of the year, and the other half of the year they live in Uganda running the projects which include training and school support.

The Inverness support fund (formerly known as the Kenya orphanage fund) represents funds donated from a church in Inverness to support the work of the charity in Africa.

The Africa funds represent monies donated for use in those respective areas in accordance with the objects of the charity.

The New Life Ross fund represents funds raised by the church formerly known as New Life Church in Ross-on-Wye.

**EQUIPE**

England & Wales - Charity number 1075156

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# Accounts

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**EQUIPE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2024**

**Charity Number 1075156**

**EQUIPE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**EQUIPE**

**CHARITY INFORMATION**

<b>Charity number</b>	1075156
<b>Working names</b>	Equipe Global New Day International
<b>Trustees</b>	Mr J S Gasston (Chair) Mrs S Gasston Ms S M Marshall Mr T A Geddes Mr P J I Lowther (Appointed 25 June 2023) Mr A N White (Appointed 23 April 2024)
<b>Principal address</b>	2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Independent examiner</b>	Luke Howson MAAT Finasure Ltd 2 Sheppard Street Brymbo Wrexham LL11 5FF

**EQUIPE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2024**

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### **TRUSTEES' ANNUAL REPORT (CONTINUED)**

#### **YEAR ENDED 31 MARCH 2024**

#### **Organisation**

The work of the charity is overseen by the board of trustees, which meets four times a year on average. The trustees have the power to invest the resources of the charity in such assets as they see fit.

#### **Reserving Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to approximately three months' unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds were maintained above this level throughout the year.

#### **Risk Assessment**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

#### **Activities and Achievements**

Another busy year supporting projects and people that we have been working with over the years.

We continue to take the Gospel to parts of East Africa on Tanzania, Kenya and Uganda through personal visits and radio programs. This year has also seen 3 podcasts released on YouTube.

We maintain the very important work of helping children get an education through the Child Sponsorship scheme. Schools are visited twice a year to ensure the children are attending and to gather information to send to the sponsors.

We also get called on to help financially in emergency or unexpected circumstances. These are usually of a medical nature where money is needed for medicines or operations.

Where we are based in the Sesse Islands the people are poor and do not have the resources to help themselves, so where we are able we try to provide for them.

We welcomed a small team from the UK in March who visited 4 different schools where we have sponsored children, as well as other projects that Equipe is involved with.

Equipe has continued to experience generous donations from supporters. No child sponsors have been lost this year.

The support from Inverness will be phased out next financial year.

## **EQUIPE**

### **TRUSTEES' ANNUAL REPORT (CONTINUED)**

#### **YEAR ENDED 31 MARCH 2024**

A new nursery school in Lutoboka (where the ferry docks) has been added to our list of schools we support. This has been helped by the generosity of the team members who came to visit Uganda in March.

We have maintained support in the Eunice clinic and various other medical needs in Nendha. Mission work has continued in East Africa with support from the NDI fund.

As the projects Equipe is involved with grows we need to ensure the financial support to cover these is available. We are looking to establish Equipe ambassadors (with the help of the Trustees) who will be responsible for fund raising in UK.

#### **Future Plans**

To continue to help those (in whatever arena) who cannot help themselves, through careful monitoring. To be ready to share the Gospel wherever God leads us.

#### **Report of the Chair of Trustees**

Since our AGM last spring Equipe has continued to serve the East African community with child sponsorship, medical assistance, aid for the needy and mission outreach.

At the end of 2023 both Sue and myself were experiencing frequent minor ailments caused by fatigue having over exerted ourselves. We made a conscious effort not to fill the diary for 2024 unless something was necessary for the charity or God directed us, we needed time to regain our strength.

All the important stuff was of course attended to as normal.

It is becoming clear that we can't do it all and that we need practical support if Equipe is going to continue.

We welcome James Lowther and Andrew White as new trustees from CLC Ross and look forward to their input for helping us move forward.

We have achieved much but there is still much to do, there are endless opportunities to do more.

*John Gasston*

## EQUIPE

### TRUSTEES' ANNUAL REPORT *(CONTINUED)*

#### YEAR ENDED 31 MARCH 2024

#### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Total income for the year was £39,246 (2023 - £36,092), representing a 9% increase in income compared to the previous year.

Total expenditure for the year was £44,450 (2023 - £50,070). The main areas of expenditure were the Uganda Ross projects £20,274 & child education fees £10,936.

The net outgoing resources for the year were £5,204 (2023 – net outgoing resources £13,978).

At 31 March 2024, the net assets of the charity were £71,692 comprising unrestricted funds of £26,548 and restricted funds of £45,144.

#### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and 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 assume the charity will continue operating.

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 or other irregularities.

This report was approved by the trustees on ...22nd June 2024..... and is signed on their behalf by:

*J Gasston*  
.....

Mr J Gasston (Chair)

## EQUIPE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 7 to 13.

#### **Respective responsibilities of trustees and 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to 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**

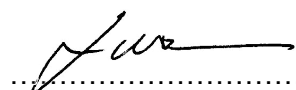
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

  
.....

Luke Howson MAAT

Dated: ...31st July 2024.....

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

## EQUIPE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
<b>INCOMING RESOURCES</b>					
Donations received	2	3,081	36,106	<b>39,187</b>	35,485
Investment income		59	-	<b>59</b>	-
Other income		-	-	-	607
		<u>3,140</u>	<u>36,106</u>	<u><b>39,246</b></u>	<u>36,092</u>
<b>TOTAL INCOMING RESOURCES</b>					
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	4,091	40,359	<b>44,450</b>	50,070
		<u>4,091</u>	<u>40,359</u>	<u><b>44,450</b></u>	<u>50,070</u>
<b>TOTAL RESOURCES EXPENDED</b>					
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>					
		(951)	(4,253)	<b>(5,204)</b>	(13,978)
Transfers between funds		3,330	(3,330)	-	-
		<u>2,379</u>	<u>(7,583)</u>	<u><b>(5,204)</b></u>	<u>(13,978)</u>
Net movement in funds					
Balances brought forward		24,169	52,727	<b>76,896</b>	90,874
		<u>26,548</u>	<u>45,144</u>	<u><b>71,692</b></u>	<u>76,896</u>
Balances carried forward					

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

**EQUIPE**  
**BALANCE SHEET**  
**31 MARCH 2024**

	Note	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Debtors	7	4,541	12,640
Cash at bank and in hand		<u>67,551</u>	<u>64,656</u>
		<b>72,092</b>	<b>77,296</b>
<b>CREDITORS:</b> amounts falling due within one year	8	<u>(400)</u>	<u>(400)</u>
<b>NET CURRENT ASSETS</b>		<u>71,692</u>	<u>76,896</u>
<b>NET ASSETS</b>	9	<u>71,692</u>	<u>76,896</u>
<b>FUNDS</b>			
Unrestricted funds	10		
General reserve		3,071	-
Designated funds		23,477	24,169
Restricted funds		<u>45,144</u>	<u>52,727</u>
<b>TOTAL FUNDS</b>		<u>71,692</u>	<u>76,896</u>

These financial statements were approved by the trustees on ...22nd June 2024.....  
and are signed on their behalf by:

*J Gasston*  
.....

Mr J Gasston (Chair)

The notes on pages 9 to 13 form part of these financial statements.

## EQUIPE

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", applicable accounting standards and the Charities Act.

##### **Fund accounting**

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds earmarked by the trustees for the activities carried out in the name of New Day International.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

##### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### **Fixed assets**

Assets are capitalised when they cost over £100 and they have a useful life of more than one year. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

Office and computer equipment - 25% on cost

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

## 2. DONATIONS RECEIVED

	2024 £	2023 £
Donations and gifts - unrestricted	1,261	1,012
Donations and gifts - restricted	33,305	30,882
Income tax recoverable	4,621	3,591
	<u>39,187</u>	<u>35,485</u>

## 3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

Activity or project	Activities undertaken directly £	Grant funding of activities (note 4) £	Support costs (note 5) £	Total 2024 £	Total 2023 £
Child education (Africa)	-	10,410	526	10,936	8,252
'Uganda Ross' projects	18,862	437	975	20,274	20,346
Humanitarian & relief work	5,843	-	295	6,138	4,387
Ministry trips & support	3,000	3,760	342	7,102	17,085
	<u>27,705</u>	<u>14,607</u>	<u>2,138</u>	<u>44,450</u>	<u>50,070</u>

Support costs are apportioned to activity according to percentage of direct costs of activities.

## 4. GRANT FUNDING OF ACTIVITIES

	2024 £	2023 £
Grants to other charitable organisations		
- Philippines fund (UK)	-	1,136
- Ugandan schools	10,847	7,307
- Kenyan schools	-	523
Gifts to Individuals		
- Uganda (missions/ministry gifts)	300	3,526
- Kenya (ministry gifts)	100	-
- UK (ministry gifts)	3,360	3,759
	<u>14,607</u>	<u>16,251</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

## 5. SUPPORT COSTS

	2024 £	2023 £
Bookkeeping & accountancy	1,800	1,800
Website expenses	111	135
Subscriptions	145	145
Bank charges	82	276
Trustee meeting expenses	-	202
	<u>2,138</u>	<u>2,558</u>

## 6. TRANSACTIONS WITH TRUSTEES

Mr & Mrs Gasston received £3,000 (2023 - £5,250) in ministry support remuneration from the charity during the year in their ministry roles in Uganda. These payments were agreed by the other trustees in the absence of Mr & Mrs Gasston.

## 7. DEBTORS

	2024 £	2023 £
Income tax recoverable	4,326	8,613
Interest free loans	215	4,027
	<u>4,541</u>	<u>12,640</u>

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**8. CREDITORS: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Accruals	<b>400</b>	400
	<u>400</u>	<u>400</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 31 March 2024 represented by:</b>			
Current assets	45,144	26,948	72,092
Current liabilities	-	(400)	(400)
	<u>45,144</u>	<u>26,548</u>	<u>71,692</u>

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**10. STATEMENT OF FUNDS**

	1 April 2023 £	Income £	Expenditure £	Transfers £	31 March 2024 £
General reserve	-	1,879	(2,138)	3,330	3,071
Designated funds	24,169	1,261	(1,953)	-	23,477
<b>Total unrestricted funds</b>	<b>24,169</b>	<b>3,140</b>	<b>(4,091)</b>	<b>3,330</b>	<b>26,548</b>
<b>Restricted funds:</b>					
Africa:					
- Children fund	22,458	11,014	(10,410)	(1,101)	21,961
- Uganda Ross fund	16,942	17,592	(19,789)	(599)	14,146
- Inverness support	4,100	1,600	(2,200)	(160)	3,340
- Other Africa funds	3,699	-	-	(990)	2,709
New Life Ross fund	5,528	5,900	(7,960)	(480)	2,988
<b>Total restricted funds</b>	<b>52,727</b>	<b>36,106</b>	<b>(40,359)</b>	<b>(3,330)</b>	<b>45,144</b>
<b>Total funds</b>	<b>76,896</b>	<b>39,246</b>	<b>(44,450)</b>	<b>-</b>	<b>71,692</b>

Designated funds represents funds earmarked by the trustees for the activities carried out in the name of New Day International.

The children fund represents monies received for sponsorship of children in Third World countries, to enable them to go to school, together with funding for related humanitarian aid projects. Currently all the beneficiaries are in the East African countries of Kenya, Tanzania and Uganda.

The Uganda Ross fund is a project in Uganda run by John & Sue Gasston (trustee). Funds are primarily raised in Herefordshire where the Gasstons live half of the year, and the other half of the year they live in Uganda running the projects which include training and school support.

The Inverness support fund (formerly known as the Kenya orphanage fund) represents funds donated from a church in Inverness to support the work of the charity in Africa.

The Africa funds represent monies donated for use in those respective areas in accordance with the objects of the charity.

The New Life Ross fund represents funds raised by the church formerly known as New Life Church in Ross-on-Wye.

**EQUIPE**

England & Wales - Charity number 1075156

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# Accounts

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**EQUIPE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2023**

**Charity Number 1075156**

**EQUIPE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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Statement of financial activities	<b>6</b>
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**EQUIPE**

**CHARITY INFORMATION**

<b>Charity number</b>	1075156
<b>Working names</b>	Equipe Global New Day International
<b>Trustees</b>	Mr J S Gasston (Chair) Mrs S Gasston Ms S M Marshall Mr T A Geddes
<b>Principal address</b>	2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Independent examiner</b>	Luke Howson MAAT Finasure Ltd 2 Sheppard Street Brymbo Wrexham LL11 5FF

**EQUIPE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2023**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the charity.

**GENERAL INFORMATION**

The charity is an unincorporated association, governed by a declaration of trust dated 24 May 1998.

**Trustees**

The names of the trustees during the year are listed on page 1. New trustees are appointed by the board of trustees in accordance with the requirements of the trust deed. They serve for an indefinite period.

**OBJECTIVES, ORGANISATION AND ACTIVITIES**

**Objectives**

The objectives of the charity are:

1. The proclamation and furtherance of the gospel of God concerning his son Jesus Christ our Lord and the preaching and teaching of the Christian faith.
2. The relief of persons who are in conditions of need, hardship and distress or who are aged or sick.

These objectives are met in a number of ways including:

- Providing foundational input to help establish churches both nationally and internationally.
- Providing support to churches and church leaders nationally and internationally through training, equipping and financial assistance.
- Assisting people in needier areas of the world through development aid.

Each year the trustees review our activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the guidance on public benefit published by the Charity Commission including its supplementary public guidance on the advancement of religion for the public benefit.

## **EQUIPE**

### **TRUSTEES' ANNUAL REPORT *(CONTINUED)***

#### **YEAR ENDED 31 MARCH 2023**

#### **Organisation**

The work of the charity is overseen by the board of trustees, which meets four times a year on average. The trustees have the power to invest the resources of the charity in such assets as they see fit.

#### **Reserving Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to approximately three months' unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds were maintained above this level throughout the year.

#### **Risk Assessment**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

#### **Activities and Achievements**

During this financial year the Gasstons have ministered in Nairobi (Kenya), Kabaha and Bagamoya (Tanzania) as well as Matuga, Kampala, Mubende, Kalangala, Namulanda, Nakiwogo in Uganda. They continue to speak on Ssesse Radio every Monday lunch hour when they are in Kalangala, and hold special fellowship the first Sunday of each month at their base in Sozi.

In spite of the difficulties of the last two years due to Covid the sponsored children project has continued unabated thanks to the diligence of the sponsors, with new pupils being added to the program. Equipe has also been able to help financially with medical needs as people are still suffering from the knock on effects of the price of living increase. A follow-up carpentry course was held in September 2022 and a team from the UK came out in February 2023. They visited 3 schools on the island and 2 on the mainland doing various craft and sports activities with the children. Equipe has also helped the local community with holiday club materials for the children.

#### **Future Plans**

Equipe will continue to minister in East Africa – with an invitation to Burundi. The welfare and provision for vulnerable children remains our highest priority as we seek to extend our activities.

## EQUIPE

### TRUSTEES' ANNUAL REPORT (CONTINUED)

#### YEAR ENDED 31 MARCH 2023

#### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Total income for the year was £36,092 (2022 - £39,442), representing a 8% decrease in income compared to the previous year.

Total expenditure for the year was £50,070 (2022 - £42,500).

The net outgoing resources for the year were £13,978 (2022 – net incoming resources £3,058).

At 31 March 2023, the net assets of the charity were £76,896 comprising unrestricted funds of £24,169 and restricted funds of £52,727.

#### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and 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 assume the charity will continue operating.

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 or other irregularities.

This report was approved by the trustees on .....18th August 2023..... and is signed on their behalf by:

*S Gasston*  
.....

Mrs S Gasston

## EQUIPE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to 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**

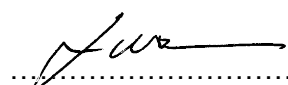
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

  
 .....  
 Luke Howson MAAT

Dated: 18th August 2023  
 .....

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

## EQUIPE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
<b>INCOMING RESOURCES</b>					
Donations received	2	1,980	33,505	<b>35,485</b>	39,439
Gain on foreign exchange		-	-	-	3
Other income		607	-	<b>607</b>	-
<b>TOTAL INCOMING RESOURCES</b>		<u>2,587</u>	<u>33,505</u>	<u><b>36,092</b></u>	<u>39,442</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	<u>12,087</u>	<u>37,983</u>	<u>50,070</u>	<u>42,500</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>12,087</u>	<u>37,983</u>	<u><b>50,070</b></u>	<u>42,500</u>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>					
		(9,500)	(4,478)	<b>(13,978)</b>	(3,058)
Transfers between funds		<u>7</u>	<u>(7)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,493)	(4,485)	<b>(13,978)</b>	(3,058)
Balances brought forward		<u>33,662</u>	<u>57,212</u>	<u><b>90,874</b></u>	<u>93,932</u>
Balances carried forward		<u>24,169</u>	<u>52,727</u>	<u><b>76,896</b></u>	<u>90,874</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

**EQUIPE**  
**BALANCE SHEET**  
**31 MARCH 2023**

	Note	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	7	12,640	6,592
Cash at bank and in hand		<b>64,656</b>	84,682
		<u>77,296</u>	<u>91,274</u>
<b>CREDITORS:</b> amounts falling due within one year	8	<b>(400)</b>	(400)
<b>NET CURRENT ASSETS</b>		<u><b>76,896</b></u>	<u>90,874</u>
<b>NET ASSETS</b>	9	<u><b>76,896</b></u>	<u>90,874</u>
<b>FUNDS</b>			
Unrestricted funds	10		
General reserve		-	426
Designated funds		<b>24,169</b>	33,236
Restricted funds		<b>52,727</b>	57,212
<b>TOTAL FUNDS</b>		<u><b>76,896</b></u>	<u>90,874</u>

These financial statements were approved by the trustees on .....18th August 2023.....  
and are signed on their behalf by:

*S Gasston*  
.....

Mrs S Gasston

The notes on pages 8 to 12 form part of these financial statements.

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", applicable accounting standards and the Charities Act.

**Fund accounting**

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds earmarked by the trustees for the activities carried out in the name of New Day International.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Fixed assets**

Assets are capitalised when they cost over £100 and they have a useful life of more than one year. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

Office and computer equipment - 25% on cost

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

## 2. DONATIONS RECEIVED

	2023 £	2022 £
Donations and gifts - unrestricted	1,012	1,006
Donations and gifts - restricted	30,882	33,411
Income tax recoverable	3,591	5,022
	<u>35,485</u>	<u>39,439</u>

## 3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

Activity or project	Activities undertaken directly £	Grant funding of activities (note 4) £	Support costs (note 5) £	Total 2023 £	Total 2022 £
Child sponsorship (Africa)	-	7,830	422	8,252	10,049
'Uganda Ross' projects	15,781	3,526	1,039	20,346	22,692
Humanitarian & relief work	3,027	1,136	224	4,387	5,543
Ministry trips & support	12,453	3,759	873	17,085	4,216
	<u>31,261</u>	<u>16,251</u>	<u>2,558</u>	<u>50,070</u>	<u>42,500</u>

Support costs are apportioned to activity according to percentage of direct costs of activities.

## 4. GRANT FUNDING OF ACTIVITIES

	2023 £	2022 £
Grants to other charitable organisations		
- Philippines fund (UK)	1,136	-
- Ugandan schools	7,307	2,580
- Kenyan schools	523	-
Gifts to Individuals		
- Uganda (missions/ministry gifts)	3,526	500
- UK (ministry gifts)	3,759	3,360
	<u>16,251</u>	<u>6,440</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

## 5. SUPPORT COSTS

	2023 £	2022 £
Bookkeeping & accountancy	1,800	1,800
Website expenses	135	220
Subscriptions	145	129
Depreciation	-	82
Bank charges	276	294
Trustee meeting expenses	202	-
Other expenses	-	13
	<u>2,558</u>	<u>2,538</u>

## 6. TRANSACTIONS WITH TRUSTEES

Mr & Mrs Gasston received £5,250 in ministry support remuneration from the charity during the year in their ministry roles in Uganda. These payments were agreed by the other trustees in the absence of Mr & Mrs Gasston.

## 7. DEBTORS

	2023 £	2022 £
Income tax recoverable	8,613	5,022
Interest free loans	4,027	1,570
	<u>12,640</u>	<u>6,592</u>

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**8. CREDITORS: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Accruals	<b>400</b>	400
	<u>400</u>	<u>400</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 31 March 2023 represented by:</b>			
Current assets	52,727	24,569	77,296
Current liabilities	-	(400)	(400)
	<u>52,727</u>	<u>24,169</u>	<u>76,896</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

## 10. STATEMENT OF FUNDS

	1 April 2022 £	Income £	Expenditure £	Transfers £	31 March 2023 £
General reserve	1,135	968	(3,143)	1,749	-
Designated funds	33,236	1,619	(8,944)	(1,742)	24,169
<b>Total unrestricted funds</b>	<b>33,662</b>	<b>2,587</b>	<b>(12,087)</b>	<b>7</b>	<b>24,169</b>
<b>Restricted funds:</b>					
Africa:					
- Children fund	19,233	11,055	(7,830)	-	22,458
- Uganda Ross fund	21,897	14,350	(19,305)	-	16,942
- Inverness support	3,000	2,100	(1,000)	-	4,100
- Other Africa funds	3,699	-	-	-	3,699
Asia:					
- Philippines fund	1,143	-	(1,136)	(7)	-
New Life Ross fund	8,240	6,000	(8,712)	-	5,528
<b>Total restricted funds</b>	<b>57,212</b>	<b>33,505</b>	<b>(37,983)</b>	<b>(7)</b>	<b>52,727</b>
<b>Total funds</b>	<b>90,874</b>	<b>36,092</b>	<b>(50,070)</b>	<b>-</b>	<b>76,896</b>

Designated funds represents funds earmarked by the trustees for the activities carried out in the name of New Day International.

The children fund represents monies received for sponsorship of children in Third World countries, to enable them to go to school, together with funding for related humanitarian aid projects. Currently all the beneficiaries are in the East African countries of Kenya, Tanzania and Uganda.

The Uganda Ross fund is a project in Uganda run by John & Sue Gasston (trustee). Funds are primarily raised in Herefordshire where the Gasstons live half of the year, and the other half of the year they live in Uganda running the projects which include training and school support.

The Inverness support fund (formerly known as the Kenya orphanage fund) represents funds donated from a church in Inverness to support the work of the charity in Africa.

The Africa and Philippines funds represent monies earmarked for use in those respective areas in accordance with the objects of the charity.

The New Life Ross fund represents funds raised by the church formerly known as New Life Church in Ross-on-Wye.

**EQUIPE**

England & Wales - Charity number 1075156

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# Accounts

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**EQUIPE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2022**

**Charity Number 1075156**

**EQUIPE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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**EQUIPE**

**CHARITY INFORMATION**

<b>Charity number</b>	1075156
<b>Working names</b>	Equipe Global New Day International
<b>Trustees</b>	Mr J S Gasston (Chair) Mrs S Gasston Ms S M Marshall Mr T A Geddes
<b>Principal address</b>	2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Independent examiner</b>	Luke Howson MAAT Finasure Ltd 2 Sheppard Street Brymbo Wrexham LL11 5FF

**EQUIPE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2022**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the charity.

**GENERAL INFORMATION**

The charity is an unincorporated association, governed by a declaration of trust dated 24 May 1998.

**Trustees**

The names of the trustees during the year are listed on page 1. New trustees are appointed by the board of trustees in accordance with the requirements of the trust deed. They serve for an indefinite period.

**OBJECTIVES, ORGANISATION AND ACTIVITIES**

**Objectives**

The objectives of the charity are:

1. The proclamation and furtherance of the gospel of God concerning his son Jesus Christ our Lord and the preaching and teaching of the Christian faith.
2. The relief of persons who are in conditions of need, hardship and distress or who are aged or sick.

These objectives are met in a number of ways including:

- Providing foundational input to help establish churches both nationally and internationally.
- Providing support to churches and church leaders nationally and internationally through training, equipping and financial assistance.
- Assisting people in needier areas of the world through development aid.

Each year the trustees review our activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the guidance on public benefit published by the Charity Commission including its supplementary public guidance on the advancement of religion for the public benefit.

## **EQUIPE**

### **TRUSTEES' ANNUAL REPORT (CONTINUED)**

#### **YEAR ENDED 31 MARCH 2022**

#### **Organisation**

The work of the charity is overseen by the board of trustees, which meets four times a year on average. The trustees have the power to invest the resources of the charity in such assets as they see fit.

#### **Reserving Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to approximately three months' unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds were maintained above this level throughout the year.

#### **Risk Assessment**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

#### **Activities and Achievements**

2021 saw a continuation of the lockdown in Uganda but in 2022 the schools reopened with no restrictions.

Sue Gasston visited all our sponsored children to make sure they had reported back, taking a picture of each child to send to their sponsor.

The Gasstons continued to speak on Radio Sesse every Monday lunch hour fellowship and have a time of fellowship in Sozi the first Sunday of each month.

People are still suffering some hardships after the long lockdown and we have been able to help with basic supplies.

We held our first carpentry course for 2 years in February 2022 welcoming students from a village called Nendha near Jinja. We also made our first ministry trip of the year to Tororo in March.

Life is returning to normal in Uganda.

#### **Future Plans**

Equipe will continue to support the Child Sponsorship program, now working almost entirely in Uganda, as children are now back in schools.

Following the decision last year to review our giving Equipe has started, and will continue, to expand our giving.

## EQUIPE

### TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

#### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Total income for the year was £39,442 (2021 - £45,123), representing a 13% decrease in income compared to the previous year.

Total expenditure for the year was £42,500 (2021 - £40,992).

The net outgoing resources for the year were £3,058 (2021 – net incoming resources £4,131).

At 31 March 2022, the net assets of the charity were £90,874 comprising unrestricted funds of £33,662 and restricted funds of £57,212.

#### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and 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 assume the charity will continue operating.

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 or other irregularities.

This report was approved by the trustees on 24th November 2022 and is signed on their behalf by:

S Gasston

Mrs S Gasston

## EQUIPE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to 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**

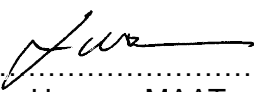
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

  
 .....  
 Luke Howson MAAT

Dated: 28th November 2022  
 .....

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

## EQUIPE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
<b>INCOMING RESOURCES</b>					
Donations received	2	2,020	37,419	<b>39,439</b>	45,123
Gain on foreign exchange		3	-	<b>3</b>	-
<b>TOTAL INCOMING RESOURCES</b>		<u>2,023</u>	<u>37,419</u>	<u><b>39,442</b></u>	<u>45,123</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	4,240	38,260	<b>42,500</b>	40,962
Loss on foreign exchange		-	-	-	30
<b>TOTAL RESOURCES EXPENDED</b>		<u>4,240</u>	<u>38,260</u>	<u><b>42,500</b></u>	<u>40,992</u>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>					
		(2,217)	(841)	<b>(3,058)</b>	4,131
Transfers between funds		-	-	-	-
Net movement in funds		(2,217)	(841)	<b>(3,058)</b>	4,131
Balances brought forward		<u>36,179</u>	<u>57,753</u>	<u><b>93,932</b></u>	<u>89,801</u>
Balances carried forward		<u>33,662</u>	<u>57,212</u>	<u><b>90,874</b></u>	<u>93,932</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

**EQUIPE**  
**BALANCE SHEET**  
**31 MARCH 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	82
<b>CURRENT ASSETS</b>			
Debtors	8	6,592	9,622
Cash at bank and in hand		<b>84,682</b>	84,628
		<b>91,274</b>	94,250
<b>CREDITORS:</b> amounts falling due within one year	9	<b>(400)</b>	(400)
<b>NET CURRENT ASSETS</b>		<b>90,874</b>	93,850
<b>NET ASSETS</b>	10	<b>90,874</b>	93,932
<b>FUNDS</b>			
Unrestricted funds	11		
General reserve		426	2,176
Designated funds		33,236	34,003
Restricted funds		<b>57,212</b>	57,753
<b>TOTAL FUNDS</b>		<b>90,874</b>	93,932

These financial statements were approved by the trustees on ..24th November 2022.....  
and are signed on their behalf by:

*S Gasston*  
.....

Mrs S Gasston

The notes on pages 8 to 12 form part of these financial statements.

**EQUIPE****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", applicable accounting standards and the Charities Act.

**Fund accounting**

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds earmarked by the trustees for the activities carried out in the name of New Day International.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Fixed assets**

Assets are capitalised when they cost over £100 and they have a useful life of more than one year. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

Office and computer equipment - 25% on cost

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 2. DONATIONS RECEIVED

	2022 £	2021 £
Donations and gifts - unrestricted	1,006	1,527
Donations and gifts - restricted	33,411	38,223
Income tax recoverable	5,022	5,373
	<u>39,439</u>	<u>45,123</u>

## 3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

Activity or project	Activities undertaken directly £	Grant funding of activities (note 4) £	Support costs (note 5) £	Total 2022 £	Total 2021 £
Child sponsorship (Africa)	9,342	-	707	10,049	6,797
'Uganda Ross' projects	18,231	3,080	1,381	22,692	4,885
Humanitarian & relief work	5,153	-	390	5,543	10,072
Ministry trips & support	796	3,360	60	4,216	19,208
	<u>33,522</u>	<u>6,440</u>	<u>2,538</u>	<u>42,500</u>	<u>40,962</u>

Support costs are apportioned to activity according to percentage of direct costs of activities.

## 4. GRANT FUNDING OF ACTIVITIES

	2022 £	2021 £
Grants to other charitable organisations		
- Ugandan school	2,580	6,500
- Kenyan school	-	100
Gifts to Individuals		
- Uganda (missions/ministry gifts)	500	872
- UK (ministry gifts)	3,360	3,360
	<u>6,440</u>	<u>10,832</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 5. SUPPORT COSTS

	2022 £	2021 £
Bookkeeping & accountancy	1,800	1,800
Website expenses	220	86
Subscriptions	129	129
Depreciation	82	82
Bank charges	294	317
Independent examiner's fee – previous year	-	(250)
Other expenses	13	-
	<u>2,538</u>	<u>2,164</u>

## 6. TRANSACTIONS WITH TRUSTEES

No trustees received any remuneration or benefit from the charity during the year. Neither were there any expenses reimbursed to trustees outside of those directly incurred on behalf of the charity.

## 7. FIXED ASSETS

	Office and computer equipment £	Total £
<b>Cost</b>		
At 1 April 2021	12,572	12,572
Additions	-	-
Less disposals	12,244	12,244
<b>At 31 March 2022</b>	<u>328</u>	<u>328</u>
<b>Depreciation</b>		
At 1 April 2021	12,490	12,490
Add charge for year	82	82
Less disposals	12,244	12,244
<b>At 31 March 2022</b>	<u>328</u>	<u>328</u>
<b>Net book value</b>		
<b>At 31 March 2022</b>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>82</u>	<u>82</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 8. DEBTORS

	2022 £	2021 £
Income tax recoverable	5,022	5,373
Interest free loans	1,570	4,249
	<u>6,592</u>	<u>9,622</u>

## 9. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals	400	400
	<u>400</u>	<u>400</u>

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 31 March 2022 represented by:</b>			
Current assets	57,212	34,062	91,274
Current liabilities	-	(400)	(400)
	<u>57,212</u>	<u>33,662</u>	<u>90,874</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 11. STATEMENT OF FUNDS

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 March 2022 £
General reserve	2,176	1,027	(2,777)	-	1,135
Designated funds	34,003	996	(1,763)	-	33,236
<b>Total unrestricted funds</b>	<b>36,179</b>	<b>2,023</b>	<b>(4,540)</b>	<b>-</b>	<b>33,662</b>
<b>Restricted funds:</b>					
Africa:					
- Children fund	14,331	9,317	(4,415)	-	19,233
- Uganda Ross fund	26,379	17,812	(22,294)	-	21,897
- Inverness support	3,000	2,000	(2,000)	-	3,000
- Other Africa funds	2,349	1,350	-	-	3,699
Asia:					
- Philippines fund	1,143	-	-	-	1,143
Papua New Guinea fund	2,511	-	(2,511)	-	-
New Life Ross fund	8,040	6,940	(6,740)	-	8,240
<b>Total restricted funds</b>	<b>57,753</b>	<b>37,419</b>	<b>(37,960)</b>	<b>-</b>	<b>57,212</b>
<b>Total funds</b>	<b>93,932</b>	<b>39,442</b>	<b>(42,500)</b>	<b>-</b>	<b>90,874</b>

Designated funds represents funds earmarked by the trustees for the activities carried out in the name of New Day International.

The children fund represents monies received for sponsorship of children in Third World countries, to enable them to go to school, together with funding for related humanitarian aid projects. Currently all the beneficiaries are in the East African countries of Kenya, Tanzania and Uganda.

The Uganda Ross fund is a project in Uganda run by John & Sue Gasston (trustee). Funds are primarily raised in Herefordshire where the Gasstons live half of the year, and the other half of the year they live in Uganda running the projects which include training and school support.

The Inverness support fund (formerly known as the Kenya orphanage fund) represents funds donated from a church in Inverness to support the work of the charity in Africa.

The Africa and Philippines funds represent monies earmarked for use in those respective areas in accordance with the objects of the charity.

The New Life Ross fund represents funds raised by the church formerly known as New Life Church in Ross-on-Wye.

**EQUIPE**

England & Wales - Charity number 1075156

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# Accounts

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**EQUIPE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2021**

**Charity Number 1075156**

**EQUIPE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

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## EQUIPE

### CHARITY INFORMATION

<b>Charity number</b>	1075156
<b>Working names</b>	Equipe Global New Day International
<b>Trustees</b>	Mr J S Gasston (Chair) Mrs S Gasston Ms S M Marshall Mr T A Geddes (Appointed 17 <sup>th</sup> October 2020) Mr R M Norbury (Resigned 17 <sup>th</sup> October 2020)
<b>Principal address</b>	2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Independent examiner</b>	Luke Howson MAAT Finasure Ltd 2 Sheppard Street Brymbo Wrexham LL11 5FF

**EQUIPE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2021**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the charity.

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The charity is an unincorporated association, governed by a declaration of trust dated 24 May 1998.

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The names of the trustees during the year are listed on page 1. New trustees are appointed by the board of trustees in accordance with the requirements of the trust deed. They serve for an indefinite period.

**OBJECTIVES, ORGANISATION AND ACTIVITIES**

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The objectives of the charity are:

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These objectives are met in a number of ways including:

- Providing foundational input to help establish churches both nationally and internationally.
- Providing support to churches and church leaders nationally and internationally through training, equipping and financial assistance.
- Assisting people in needier areas of the world through development aid.

Each year the trustees review our activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the guidance on public benefit published by the Charity Commission including its supplementary public guidance on the advancement of religion for the public benefit.

## **EQUIPE**

### **TRUSTEES' ANNUAL REPORT *(CONTINUED)***

**YEAR ENDED 31 MARCH 2021**

#### **Organisation**

The work of the charity is overseen by the board of trustees, which meets four times a year on average. The trustees have the power to invest the resources of the charity in such assets as they see fit.

#### **Reserving Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to approximately three months' unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds were maintained above this level throughout the year.

#### **Risk Assessment**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

#### **Activities and Achievements**

This last financial year (ending March 2021) has been extremely challenging because of the lockdowns – particularly in Uganda.

In Uganda few children have had any schooling, but Equipe has continued to support the children for home tuition or the school to maintain teaching staff and the school conditions laid down by the government.

Travelling restrictions have meant no ministry or school visits in the UK or Uganda. Equipe has continued to support the medical centre in Kalangala and many known contacts who have experienced serious hardships due to lack of work or medical conditions.

#### **Future Plans**

Equipe will continue to support the Child Sponsorship program, now working almost entirely in Uganda, and expect to see all children back in school within the next few months.

As traveling restrictions are removed ministry trips and school visits will recommence.

Following the decision last year to review our giving Equipe has started, and will continue, to expand our giving.

## EQUIPE

### TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2021

#### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Total income for the year was £45,123 (2020 - £72,377), representing a 38% decrease in income compared to the previous year. The previous year included a one-off donation from New Life Church in Ross-on-Wye for £29,923.

Total expenditure for the year was £40,992 (2020 - £59,383).

The net incoming resources for the year were £4,131 (2020 - £12,994).

At 31 March 2021, the net assets of the charity were £93,932 comprising unrestricted funds of £36,179 and restricted funds of £57,753.

#### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and 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 assume the charity will continue operating.

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 or other irregularities.

This report was approved by the trustees on .....28th November 2021..... and is signed on their behalf by:

*S Gasston*  
.....

Mrs S Gasston

## EQUIPE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to 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**

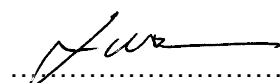
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

  
 .....  
 Luke Howson MAAT

Dated: ... 21st December 2021 .....

Finasure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

**EQUIPE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
<b>INCOMING RESOURCES</b>					
Donations received	2	2,847	42,276	<b>45,123</b>	72,375
<b>TOTAL INCOMING RESOURCES</b>		<u>2,847</u>	<u>42,276</u>	<u><b>45,123</b></u>	<u>72,375</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	3,847	37,115	<b>40,962</b>	59,383
Loss on foreign exchange		30	-	<b>30</b>	(2)
<b>TOTAL RESOURCES EXPENDED</b>		<u>3,877</u>	<u>37,115</u>	<u><b>40,992</b></u>	<u>59,381</u>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>					
		(1,030)	5,161	<b>4,131</b>	12,994
Transfers between funds		(332)	332	-	-
Net movement in funds		(1,362)	5,493	<b>4,131</b>	12,994
Balances brought forward		<u>37,541</u>	<u>52,260</u>	<u><b>89,801</b></u>	<u>76,807</u>
Balances carried forward		<u>36,179</u>	<u>57,753</u>	<u><b>93,932</b></u>	<u>89,801</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 8 to 12 form part of these financial statements.**

**EQUIPE**  
**BALANCE SHEET**  
**31 MARCH 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	7	82	164
<b>CURRENT ASSETS</b>			
Debtors	8	9,622	5,097
Cash at bank and in hand		84,628	85,190
		94,250	90,287
<b>CREDITORS:</b> amounts falling due within one year	9	(400)	(650)
<b>NET CURRENT ASSETS</b>		93,850	89,637
<b>NET ASSETS</b>	10	93,932	89,801
<b>FUNDS</b>			
Unrestricted funds	11		
General reserve		2,176	3,194
Designated funds		34,003	34,347
Restricted funds		57,753	52,260
<b>TOTAL FUNDS</b>		93,932	89,801

These financial statements were approved by the trustees on .....28th November 2021.....  
and are signed on their behalf by:

*S Gasston*  
.....

Mrs S Gasston

The notes on pages 8 to 12 form part of these financial statements.

**EQUIPE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", applicable accounting standards and the Charities Act.

**Fund accounting**

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds earmarked by the trustees for the activities carried out in the name of New Day International.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Fixed assets**

Assets are capitalised when they cost over £100 and they have a useful life of more than one year. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

Office and computer equipment - 25% on cost

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## 2. DONATIONS RECEIVED

	2021 £	2020 £
Donations and gifts - unrestricted	1,527	1,648
Donations and gifts - restricted	38,223	66,430
Income tax recoverable	5,373	4,297
	<u>45,123</u>	<u>72,375</u>

## 3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

Activity or project	Activities undertaken directly £	Grant funding of activities (note 4) £	Support costs (note 5) £	Total £
Child sponsorship (Africa)	6,309	-	488	6,797
'Uganda Ross' projects	4,534	-	351	4,885
Humanitarian & relief work	3,223	6,600	249	10,072
Ministry trips & support	13,900	4,232	1,076	19,208
	<u>27,966</u>	<u>10,832</u>	<u>2,164</u>	<u>40,962</u>

Support costs are apportioned to activity according to percentage of direct costs of activities.

## 4. GRANT FUNDING OF ACTIVITIES

	2021 £	2020 £
Grants to other charitable organisations		
- India fund projects	-	4,203
- Ugandan school	6,500	-
- Kenyan school	100	-
Gifts to Individuals		
- Uganda (missions/ministry gifts)	872	900
- UK (ministry gifts)	3,360	2,720
	<u>10,832</u>	<u>7,823</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## 5. SUPPORT COSTS

	2021 £	2020 £
Bookkeeping & accountancy	1,800	2,412
Website expenses	86	85
Subscriptions	129	120
Depreciation	82	82
Bank charges	317	376
Independent examiner's fee – current year	-	250
Independent examiner's fee – previous year	(250)	(50)
Other expenses	-	86
	<u>2,164</u>	<u>3,361</u>

## 6. TRANSACTIONS WITH TRUSTEES

No trustees received any remuneration or benefit from the charity during the year. Neither were there any expenses reimbursed to trustees outside of those directly incurred on behalf of the charity.

## 7. FIXED ASSETS

	Office and computer equipment £	Total £
<b>Cost</b>		
At 1 April 2020	12,572	12,572
Additions	-	-
<b>At 31 March 2021</b>	<u>12,572</u>	<u>12,572</u>
<b>Depreciation</b>		
At 1 April 2020	12,408	12,408
Charge for year	82	82
<b>At 31 March 2021</b>	<u>12,490</u>	<u>12,490</u>
<b>Net book value</b>		
<b>At 31 March 2021</b>	<u>82</u>	<u>82</u>
At 31 March 2020	<u>164</u>	<u>164</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## 8. DEBTORS

	2021 £	2020 £
Income tax recoverable	5,373	4,297
Interest free loans	4,249	800
	<u>9,622</u>	<u>5,097</u>

## 9. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals	400	650
	<u>400</u>	<u>650</u>

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 31 March 2021</b>			
<b>represented by:</b>			
Tangible fixed assets	-	82	82
Current assets	57,753	36,497	94,250
Current liabilities	-	(400)	(400)
	<u>57,753</u>	<u>36,179</u>	<u>93,932</u>

## EQUIPE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## 11. STATEMENT OF FUNDS

	1 April 2020 £	Income £	Expenditure £	Transfers £	31 March 2021 £
General reserve	3,194	1,862	(2,548)	(332)	2,176
Designated funds	34,347	985	(1,329)	-	34,003
<b>Total unrestricted funds</b>	<b>37,541</b>	<b>2,847</b>	<b>(3,877)</b>	<b>(332)</b>	<b>36,179</b>
<b>Restricted funds:</b>					
Africa:					
- Children fund	10,133	9,894	(5,696)	-	14,331
- Uganda Ross fund	14,332	18,154	(6,107)	-	26,379
- Feeding programme	-	70	(402)	332	-
- Inverness support	1,000	2,000	-	-	3,000
- Other Africa funds	1,817	1,350	(773)	-	2,349
Asia:					
- Philippines fund	1,143	-	-	-	1,143
Papua New Guinea fund	3,511	-	(1,000)	-	2,511
New Life Ross fund	20,324	10,853	(23,137)	-	8,040
<b>Total restricted funds</b>	<b>52,260</b>	<b>42,276</b>	<b>(37,115)</b>	<b>332</b>	<b>57,753</b>
<b>Total funds</b>	<b>89,801</b>	<b>45,123</b>	<b>(40,992)</b>	<b>-</b>	<b>93,932</b>

Designated funds represents funds earmarked by the trustees for the activities carried out in the name of New Day International.

The children fund represents monies received for sponsorship of children in Third World countries, to enable them to go to school, together with funding for related humanitarian aid projects. Currently all the beneficiaries are in the East African countries of Kenya, Tanzania and Uganda.

The Uganda Ross fund is a project in Uganda run by John & Sue Gasston (trustee). Funds are primarily raised in Ross-on-Wye where the Gasstons live half of the year, and the other half of the year they live in Uganda running the projects which include training and school support.

The Inverness support fund (formerly known as the Kenya orphanage fund) represents funds donated from a church in Inverness to support the work of the charity in Africa.

The Africa, India, Philippines and Papua New Guinea funds represent monies earmarked for use in those respective areas in accordance with the objects of the charity.

The New Life Ross fund represents funds raised by the church formerly known as New Life Church in Ross-on-Wye.