

# ORPHAIDS UK

England & Wales · Charity number 1081104

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2000-06-13

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

## Contact

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**Address** 14 Vicarage Way  
Hurst Green  
Etchingham  
TN19 7QQ

**Phone** 01580860765

**Email** [info@orphaids.org](mailto:info@orphaids.org)

**Website** [www.orphaids.org](http://www.orphaids.org)

## Activities

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**Objects:** THE FURTHERANCE OF THE CHRISTIAN FAITH AND GOSPEL THROUGHOUT THE WORLD IN ACCORDANCE WITH THE BASIS OF FAITH SET OUT IN THE SCHEDULE HERETO AND THE RELIEF OF POVERTY ADVANCEMENT OF EDUCATION AND CARE OF ORPHANS AND OTHER CHILDREN IN ANY WAY WHICH THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT.

**Activities:** The charity provides for the orphans of AIDS victims. It cares for those dying of AIDS related diseases and allows the children of those dying to meet their new house-parents before their real parents die. It supports both the running of an orphanage in Ecuador, South America, and AIDS education and community support in Columbia.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE THROUGHOUT THE UK AND ECUADOR SOUTH AMERICA
- Colombia
- Ecuador
- Malawi
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,613	£48,737	-	-
2024-03-31	£40,681	£54,840	-	-
2023-03-31	£75,953	£73,898	-	-
2022-03-31	£49,841	£54,832	-	-
2021-03-31	£71,056	£53,868	-	-

## Trustees

Name	Role	Appointed
<b>ALAN HERBERT DIGMAN OBE</b>	Chair	
DAVID WATSON		2017-08-18
MARY JANE DIGMAN		
TERRY PICKFORD		

**ORPHAIDS UK**

England & Wales - Charity number 1081104

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# Accounts

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Charity registration number 1081104 (England and Wales)

**ORPHAIDS UK**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# ORPHAIDS UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Pickford Mrs M J Digman Mr D Watson Mr A H Digman OBE
<b>Charity number</b>	1081104
<b>Principal address</b>	14 Vicarage Way Hust Green Etchingham East Sussex TN19 7QQ
<b>Independent examiner</b>	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW
<b>Bankers</b>	Lloyds Bank plc Woodside The High Street Cranbrook Kent TN17 3DJ

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# ORPHAIDS UK

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# ORPHAIDS UK

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The trustees have paid due regard to Public Benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake during the year.

The objects of the charity are the furtherance of the Christian faith and Gospel throughout the World, the relief of poverty, the advancement of education and the care of orphans and other children. It achieves these objects through its work in Third World countries where there is a high degree of poverty.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Activities**

OrphAids UK continues to meet the goals of its trustees and trust deed in providing support to the Orphans of Aids in Ecuador and in assisting orphans and victims of HIV elsewhere in the world.

We continue to provide regular funding required to run ongoing projects in 2 countries:

#### **Ecuador**

Through funding to OrphAids Ecuador, a separate and unrelated charity registered in

Ecuador, we continue to undertake work in 3 major areas:

a) A community which consists of

- an orphanage for children who are orphaned because of HIV/AIDS, including education and medical needs,
- Provision of temporary accommodation for people suffering from AIDS and unable to care for themselves.
- Palliative care for those in the last stages of disease.

b) Assistance and to be an advocate for those suffering from HIV/AIDS in the community,

c) Education of children/young people and families in relation to sexual health and HIV/AIDS carried out in the form of workshops. Also, OrphAids takes the opportunity to have a presence at any festivals to ensure the prevention for HIV/AIDS message is available to the local community.

d) Provides refuge and support for abused women and children, as requested by Ecuadorian Social Services, until such time as arrangements can be made by Ecuadorian social services for support and relocation, if needed.

#### **Columbia**

Through funding to Funho OrphAids, a separate and unrelated charity registered in Columbia, we continue undertake outreach work in the deprived areas of Palmira and Pereira by undertaking education of children, young people and mothers regarding HIV and AIDS and support for those suffering in the community.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Achievements and performance

##### Ecuador

OrphAids U.K. has continued to provide ongoing support to OrphAids Ecuador throughout this year and supported the following activities:

- Orphan care for children and families, including all education, medical and social needs.
- Community support for HIV/AIDS victims in and around Santo Domingo including medical provision, education and counselling, support groups, providing advocate support within the health system.
- HIV/AIDS Health education and prevention work has continued during the pandemic via zoom workshops
- Support those in need of palliative care in their home, by visitation and facilitation of medications and any other needs.
- support of victims of abuse, by working in partnership with Ecuadorian social services to provide refuge and assistance.

##### Columbia

The work in Columbia continues to provide education prevention and support to many areas, including police and military academies, and continues to work in all levels of the education sector.

OrphAids Ecuador and Funho OrphAids (Columbia) both continue to work closely with their respective governments, meeting with both Government Ministers and government representatives to provide advice in the area of HIV and Sexual Health and supporting government initiatives in these areas.

#### Financial review

During the financial year, the charity generated income of £42,613, an increase on the prior year of £40,681, which was due to an increase in donations received. Charitable expenditure has reduced to £48,737 from £54,840 in the prior year, with a reduction in centre overheads and running costs. Overall, the charity has made a deficit of £5,775 compared to a deficit of £14,336 in the previous year. This has resulted in total funds reducing to £24,349 from £30,124, and are split between unrestricted funds of £11,984 and restricted funds of £12,365.

The receiving charities in South America are undertaking income generating activities to reduce the amount of monies needed from the UK to support the work. OrphAids in Ecuador and Colombia have local income generation events and activities, this has been invaluable to the work.

The trustees hold a very small number of listed investments which were gifted to the charity. The quantity held is too small to warrant the services of an investment manager and instead they are managed by the trustees.

#### Going concern

It continues to be a difficult financial environment for the charity. The receiving charities in South America are continuing to work to reduce costs and undertake income generating activities to reduce the amount of monies needed from the UK to support the work. The trustees made the teams in Ecuador and Columbia aware of the funding issues for the future once reserves are depleted. OrphAids in Ecuador and Colombia have local income generation events during normal times, this has been invaluable to the work.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Major risks

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Plans for future periods

The future objectives of the charity for the coming year are:

- to continue to support the project that is already established in Ecuador. This is a long term and ongoing commitment.
- to continue to support an HIV community and education programme in Columbia and working with underprivileged children, young people, and families. This is a long term and ongoing commitment.
- to continue to search for support for the running of the UK charity.
- to continue to share the Christian Faith in all that is undertaken.

The trustees would like to take this opportunity to thank all those who support OrphAids UK in so many ways, from volunteer work to financial support and prayer support.

Almost all functions undertaken by members of OrphAids UK are undertaken free of charge, so ensuring that overheads are low.

Without this financial and personal support, we would not be able to undertake this important work in South America.

#### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Pickford

Mrs M J Digman

Mr D Watson

Mr A H Digman OBE

#### Recruitment and appointment of trustees

The trustees are appointed by the board of trustees in accordance with the trust deed and are briefed on appointment as to their responsibilities and obligations towards the charity.

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr A H Digman OBE

**Trustee**

22 December 2025

# ORPHAIDS UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ORPHAIDS UK

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I report to the trustees on my examination of the financial statements of Orphaids UK (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Oliver Read FCCA ACA**

James Todd & Co Limited  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
PO20 2EW  
England

Dated: 23 December 2025

# ORPHAIDS UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	40,670	1,620	42,290	38,671	1,620	40,291
Investments	4	323	-	323	390	-	390
<b>Total income</b>		40,993	1,620	42,613	39,061	1,620	40,681
Charitable activities	5	47,237	1,500	48,737	53,340	1,500	54,840
Net gains/(losses) on investments	9	349	-	349	(177)	-	(177)
<b>Net income/(expenditure) and movement in funds</b>		(5,895)	120	(5,775)	(14,456)	120	(14,336)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		17,879	12,245	30,124	32,335	12,125	44,460
<b>Fund balances at 31 March 2025</b>		11,984	12,365	24,349	17,879	12,245	30,124

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ORPHAIDS UK

## BALANCE SHEET

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	11		8,735		8,386
<b>Current assets</b>					
Debtors	12	6,939		10,742	
Cash at bank and in hand		11,135		13,336	
		18,074		24,078	
<b>Creditors: amounts falling due within one year</b>	13	(2,460)		(2,340)	
<b>Net current assets</b>			15,614		21,738
<b>Total assets less current liabilities</b>			24,349		30,124
<b>The funds of the charity</b>					
Restricted income funds	14		12,365		12,245
Unrestricted funds	15		11,984		17,879
			24,349		30,124

The financial statements were approved by the trustees on 22 December 2025

Mr A H Digman OBE  
Trustee

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

OrphAids UK is an unincorporated charity governed by deed and registered with the Charities Commission under charity number 1081104. The principal address is 14 Vicarage Way, Hurst Green, Etchingam, East Sussex, TN17 7QQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	40,670	1,620	42,290	38,671	1,620	40,291

#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	205	279
Interest receivable	118	111
	<u>323</u>	<u>390</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Expenditure on charitable activities

	Orphan Care	Community Care	AIDS Awareness	Total	Orphan Care	Community Care	AIDS Awareness	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
Centre overheads and running costs	34,420	-	-	34,420	35,931	-	-	35,931
Community care, support of children and families	-	8,255	-	8,255	-	12,391	-	12,391
School education costs	-	1,500	-	1,500	-	1,500	-	1,500
	<u>34,420</u>	<u>9,755</u>	<u>-</u>	<u>44,175</u>	<u>35,931</u>	<u>13,891</u>	<u>-</u>	<u>49,822</u>
<b>Share of support and governance costs (see note 6)</b>								
Support	1,121	1,121	1,120	3,362	1,292	1,293	1,293	3,878
Governance	400	400	400	1,200	380	380	380	1,140
	<u>35,941</u>	<u>11,276</u>	<u>1,520</u>	<u>48,737</u>	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>
<b>Analysis by fund</b>								
Unrestricted funds	35,941	9,776	1,520	47,237	37,603	14,064	1,673	53,340
Restricted funds	-	1,500	-	1,500	-	1,500	-	1,500
	<u>35,941</u>	<u>11,276</u>	<u>1,520</u>	<u>48,737</u>	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Expenditure on charitable activities

(Continued)

OrphAids UK operates by providing grant funding to support the work of 2 charities, OrphAids Ecuador and Funho OrphAids, which run the projects in Ecuador and Columbia respectively.

During the year, grants totaling £34,419 (2024: £14,546) and £8,255 (2024: £12,391) were paid to OrphAids Ecuador and Funho OrphAids respectively. Included within the grants to OrphAids Ecuador were payments of £21,745 to the Ecuadorian Director for the main role of leading all operational work in Ecuador and Columbia, and undertaking a large range of additional roles to ensure the strategic, regulatory and day to day activities are successfully undertaken.

Both OrphAids Ecuador and Funho OrphAids are completely separate charities, registered in their own countries, and with no Trustees common to the UK charity. The Trustees of OrphAids UK have no influence over the decisions made to OrphAids Ecuador or Funho OrphAids, although they will provide advice when requested by the individual charities.

#### 6 Support costs allocated to activities

	2025	2024
	£	£
Insurance	604	820
Subscriptions	216	-
Legal and professional fees	185	180
Computer costs	180	887
Bank charges	917	791
Accountancy	1,260	1,200
Governance costs	1,200	1,140
	<u>4,562</u>	<u>5,018</u>
<b>Analysed between:</b>		
Orphan Care	1,521	1,672
Community Care	1,521	1,673
AIDS Awareness	1,520	1,673
	<u>4,562</u>	<u>5,018</u>

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 8 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

### 9 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	349	(177)
	<u>349</u>	<u>(177)</u>

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	8,386
Valuation changes	349
	<u>8,735</u>
At 31 March 2025	8,735
	<u>8,735</u>
<b>Carrying amount</b>	
At 31 March 2025	8,735
	<u>8,735</u>
At 31 March 2024	8,386
	<u>8,386</u>

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	6,720	10,742
Prepayments and accrued income	219	-
	<u>6,939</u>	<u>10,742</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,460	2,340
	<u>2,460</u>	<u>2,340</u>

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Medical fund	6,493	1,500	(1,500)	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	220	120	-	340
Project Ecuador	1,460	-	-	1,460
	<u>12,245</u>	<u>1,620</u>	<u>(1,500)</u>	<u>12,365</u>

#### Previous year:

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Medical fund	6,493	1,500	(1,500)	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	100	120	-	220
Project Ecuador	1,460	-	-	1,460
	<u>12,125</u>	<u>1,620</u>	<u>(1,500)</u>	<u>12,245</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds (Continued)

The medical fund is to pay for drugs, medical investigations and surgery for those children in the orphanage with AIDS.

The Palliative Care fund is to be used to build and run the OrphAids Care Centre in Ecuador, which will be used for palliative care.

The Education fund is used for the education of orphaned children at the OrphAids Ecuador orphanage.

The Project Ecuador fund supports the work of Dr Gardiner in Quito and Santo Domingo.

As well as assisting orphans of AIDS in South America, the charity is also involved with orphans of AIDS in Malawi, Africa and specific monies have been donated for feeding the orphans and for supporting key workers who look after the health of the orphaned children. These funds are sent via the unconnected charity, Starfish Malawi.

The charity currently assists with the running costs of the orphan centre but the charity's long-term plan is for the centre to become self sufficient. This is to be achieved by setting up projects which will provide future income to fund the orphan centre.

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	17,879	40,993	(47,237)	349	11,984
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	32,335	39,061	(53,340)	(177)	17,879
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Investments	8,735	-	8,735
Current assets/(liabilities)	3,249	12,365	15,614
	<u>          </u>	<u>          </u>	<u>          </u>
	11,984	12,365	24,349
	<u>          </u>	<u>          </u>	<u>          </u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Investments	8,386	-	8,386
Current assets/(liabilities)	9,493	12,245	21,738
	<u>17,879</u>	<u>12,245</u>	<u>30,124</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**ORPHAIDS UK**

England & Wales - Charity number 1081104

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# Accounts

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Charity registration number 1081104 (England and Wales)

**ORPHAIDS UK**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# ORPHAIDS UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Pickford Mrs M J Digman Mr D Watson Mr A H Digman OBE
<b>Charity number</b>	1081104
<b>Principal address</b>	14 Vicarage Way Hust Green Etchingham East Sussex TN19 7QQ
<b>Independent examiner</b>	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW
<b>Bankers</b>	Lloyds Bank plc Woodside The High Street Cranbrook Kent TN17 3DJ

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# ORPHAIDS UK

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Statement of financial activities	5
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Notes to the financial statements	7 - 14

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# ORPHAIDS UK

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity are the furtherance of the Christian faith and Gospel throughout the World, the relief of poverty, the advancement of education and the care of orphans and other children. It achieves these objects through its work in Third World countries where there is a high degree of poverty.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Activities**

OrphAids UK continues to meet the goals of its trustees and trust deed in providing support to the Orphans of Aids in Ecuador and in assisting orphans and victims of HIV elsewhere in the world.

We continue to provide regular funding required to run ongoing projects in 2 countries:

#### **Ecuador**

Through funding to OrphAids Ecuador, a separate and unrelated charity registered in Ecuador, we continue to undertake work in 4 major areas:

a) A community which consists of

- an orphanage for children who are orphaned because of HIV/AIDS, including education and medical needs,
- Provision of temporary accommodation for people suffering from AIDS and unable to care for themselves.
- Palliative care for those in the last stages of disease.

b) Assistance and to be an advocate for those suffering from HIV/AIDS in the community,

c) Education of children/young people and families in relation to sexual health and HIV/AIDS carried out in the form of workshops. Also, OrphAids takes the opportunity to have a presence at any festivals to ensure the prevention for HIV/AIDS message is available to the local community.

d) Provides refuge and support for abused women and children, as requested by Ecuadorian Social Services, until such time as arrangements can be made by Ecuadorian social services for support and relocation, if needed.

#### **Columbia**

Through funding to Funho OrphAids, a separate and unrelated charity registered in Columbia, we continue undertake outreach work in the deprived areas of Palmira and Pereira by undertaking education of children, young people and mothers regarding HIV and AIDS and support for those suffering in the community.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

##### Ecuador

OrphAids UK has continued to provide ongoing support to OrphAids Ecuador throughout this year and supported the following activities:

- Orphan care for children and families, including all education, medical and social needs.
- Community support for HIV/AIDS victims in and around Santo Domingo including medical provision, education and counselling, support groups, providing advocate support within the health system.
- HIV/AIDS Health education and prevention work has continued during the pandemic via zoom workshops
- Support those in need of palliative care in their home, by visitation and facilitation of medications and any other needs.
- Support of victims of abuse, by working in partnership with Ecuadorian social services to provide refuge and assistance.

##### Columbia

The work in Columbia continues to provide education prevention and support to many areas, including police and military academies, and continues to work in all levels of the education sector. In addition, in partnership with local churches, supporting people affected by the COVID19 pandemic.

OrphAids Ecuador and Funho OrphAids (Columbia) both continue to work closely with their respective governments, meeting with both Government Ministers and government representatives to provide advice in the area of HIV and Sexual Health and supporting government initiatives in these areas.

#### Financial review

The trustees hold a very small number of listed investments which were gifted to the charity. The quantity held is too small to warrant the services of an investment manager and instead they are managed by the trustees.

#### Going concern

It continues to be a difficult financial environment for the charity. The receiving charities in South America are continuing to work to reduce costs and undertake income generating activities to reduce the amount of monies needed from the UK to support the work. The trustees made the teams in Ecuador and Columbia aware of the funding issues for the future once reserves are depleted. OrphAids in Ecuador and Colombia have local income generation events during normal times, this has been invaluable to the work.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Major risks

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Plans for future periods

The future plans and objectives of the charity for the coming year are as follows:

- a) to continue to support the project that is already established in Ecuador. This is a long term and ongoing commitment.
- b) to continue to support an HIV community and education programme in Columbia and working with underprivileged children, young people, and families. This is also a long term and ongoing commitment.
- c) to continue to search for support for the running of the UK charity.
- b) to continue to share the Christian Faith in all that is undertaken.

The trustees would like to take this opportunity to thank all those who support OrphAids UK in so many ways, from volunteer work to financial support and prayer support.

Almost all functions undertaken by members of OrphAids UK are undertaken free of charge, so ensuring that overheads are low. Without this financial and personal support, we would not be able to undertake this important work in South America.

#### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Pickford

Mrs M J Digman

Mr D Watson

Mr A H Digman OBE

#### Recruitment and appointment of trustees

The trustees are appointed by the board of trustees in accordance with the trust deed and are briefed on appointment as to their responsibilities and obligations towards the charity.

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr A H Digman OBE

**Trustee**

17 January 2025

# ORPHAIDS UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ORPHAIDS UK

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I report to the trustees on my examination of the financial statements of Orphaids UK (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Oliver Read FCCA ACA**

James Todd & Co Limited  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
PO20 2EW  
England

Dated: 17 January 2025

# ORPHAIDS UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	38,671	1,620	40,291	75,328	325	75,653
Investments	4	390	-	390	300	-	300
<b>Total income</b>		39,061	1,620	40,681	75,628	325	75,953
Charitable activities	5	53,340	1,500	54,840	70,750	450	71,200
Net losses on investments	9	(177)	-	(177)	(2,698)	-	(2,698)
<b>Net income/(expenditure) and movement in funds</b>		(14,456)	120	(14,336)	2,180	(125)	2,055
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		32,335	12,125	44,460	30,155	12,250	42,405
<b>Fund balances at 31 March 2024</b>		17,879	12,245	30,124	32,335	12,125	44,460

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ORPHAIDS UK

## BALANCE SHEET

AS AT 31 MARCH 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	11		8,386		8,563
<b>Current assets</b>					
Debtors	12	10,742		9,042	
Cash at bank and in hand		13,336		29,099	
		24,078		38,141	
<b>Creditors: amounts falling due within one year</b>	13	(2,340)		(2,244)	
<b>Net current assets</b>			21,738		35,897
<b>Total assets less current liabilities</b>			30,124		44,460
<b>The funds of the charity</b>					
Restricted income funds	14		12,245		12,125
Unrestricted funds	15		17,879		32,335
			30,124		44,460

The financial statements were approved by the trustees on 17 January 2025

Mr A H Digman OBE  
Trustee

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

OrphAids UK is an unincorporated charity governed by deed and registered with the Charities Commission under charity number 1081104. The principal address is 14 Vicarage Way, Hurst Green, Etchingam, East Sussex, TN17 7QQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	38,671	1,620	40,291	75,328	325	75,653

#### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	279	280
Interest receivable	111	20
	<u>390</u>	<u>300</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Expenditure on charitable activities

	Orphan Care	Community Care	AIDS Awareness	Total	Orphan Care	Community Care	AIDS Awareness	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
Centre overheads and running costs	35,931	-	-	35,931	39,760	-	-	39,760
Community care, support of children and families	-	12,391	-	12,391	-	26,221	-	26,221
School education costs	-	1,500	-	1,500	-	450	-	450
	<u>35,931</u>	<u>13,891</u>	<u>-</u>	<u>49,822</u>	<u>39,760</u>	<u>26,671</u>	<u>-</u>	<u>66,431</u>
<b>Share of support and governance costs (see note 6)</b>								
Support	1,292	1,293	1,293	3,878	1,210	1,210	1,209	3,629
Governance	380	380	380	1,140	380	380	380	1,140
	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>
<b>Analysis by fund</b>								
Unrestricted funds	37,603	14,064	1,673	53,340	41,350	27,811	1,589	70,750
Restricted funds	-	1,500	-	1,500	-	450	-	450
	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Expenditure on charitable activities

(Continued)

OrphAids UK operates by providing grant funding to support the work of 2 charities, OrphAids Ecuador and Funho OrphAids, which run the projects in Ecuador and Columbia respectively.

During the year, grants totaling £14,546 (2023: £39,759) and £12,391 (2023: £26,221) were paid to OrphAids Ecuador and Funho OrphAids respectively.

Both OrphAids Ecuador and Funho OrphAids are completely separate charities, registered in their own countries, and with no Trustees common to the UK charity. The Trustees of OrphAids UK have no influence over the decisions made to OrphAids Ecuador or Funho OrphAids, although they will provide advice when requested by the individual charities.

#### 6 Support costs allocated to activities

	2024	2023
	£	£
Insurance	820	817
Legal and professional fees	180	164
Computer costs	887	443
Bank charges	791	1,077
Accountancy	1,200	1,128
Governance costs	1,140	1,140
	<u>5,018</u>	<u>4,769</u>
<b>Analysed between:</b>		
Orphan Care	1,672	1,590
Community Care	1,673	1,590
AIDS Awareness	1,673	1,589
	<u>5,018</u>	<u>4,769</u>

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	(177)	(2,698)

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2023	8,563
Valuation changes	(177)
At 31 March 2024	8,386
<b>Carrying amount</b>	
At 31 March 2024	8,386
At 31 March 2023	8,563

#### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	10,742	9,042

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,340	2,244

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Medical fund	6,493	1,500	(1,500)	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	100	120	-	220
Project Ecuador	1,460	-	-	1,460
	<u>12,125</u>	<u>1,620</u>	<u>(1,500)</u>	<u>12,245</u>
	<u><u>12,125</u></u>	<u><u>1,620</u></u>	<u><u>(1,500)</u></u>	<u><u>12,245</u></u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
Medical fund	6,368	125	-	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	90	120	(110)	100
Project Ecuador	1,720	80	(340)	1,460
	<u>12,250</u>	<u>325</u>	<u>(450)</u>	<u>12,125</u>
	<u><u>12,250</u></u>	<u><u>325</u></u>	<u><u>(450)</u></u>	<u><u>12,125</u></u>

The medical fund is to pay for drugs, medical investigations and surgery for those children in the orphanage with AIDS.

The Palliative Care fund is to be used to build and run the OrphAids Care Centre in Ecuador, which will be used for palliative care.

The Education fund is used for the education of orphaned children at the OrphAids Ecuador orphanage.

The Project Ecuador fund supports the work of Dr Gardiner in Quito and Santo Domingo.

As well as assisting orphans of AIDS in South America, the charity is also involved with orphans of AIDS in Malawi, Africa and specific monies have been donated for feeding the orphans and for supporting key workers who look after the health of the orphaned children. These funds are sent via the unconnected charity, Starfish Malawi.

The charity currently assists with the running costs of the orphan centre but the charity's long-term plan is for the centre to become self sufficient. This is to be achieved by setting up projects which will provide future income to fund the orphan centre.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	32,335	39,061	(53,340)	(177)	17,879
	<u>32,335</u>	<u>39,061</u>	<u>(53,340)</u>	<u>(177)</u>	<u>17,879</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
General funds	30,155	75,628	(70,750)	(2,698)	32,335
	<u>30,155</u>	<u>75,628</u>	<u>(70,750)</u>	<u>(2,698)</u>	<u>32,335</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Investments	8,386	-	8,386
Current assets/(liabilities)	7,993	13,745	21,738
	<u>16,379</u>	<u>13,745</u>	<u>30,124</u>
<b>Per balance sheet</b>	17,879	12,245	30,124
<b>Balance to allocate</b>	1,500	(1,500)	-
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 March 2023:</b>			
Investments	8,563	-	8,563
Current assets/(liabilities)	23,772	12,125	35,897
	<u>32,335</u>	<u>12,125</u>	<u>44,460</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**ORPHAIDS UK**

England & Wales - Charity number 1081104

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# Accounts

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Charity registration number 1081104

**ORPHAIDS UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# ORPHAIDS UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Pickford Mrs M J Digman Mr D Watson Mr A H Digman OBE
<b>Charity number</b>	1081104
<b>Principal address</b>	14 Vicarage Way Hust Green Etchingham East Sussex TN19 7QQ
<b>Independent examiner</b>	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex PO18 9AA
<b>Bankers</b>	Lloyds Bank plc Woodside The High Street Cranbrook Kent TN17 3DJ

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# ORPHAIDS UK

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# ORPHAIDS UK

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity are the furtherance of the Christian faith and Gospel throughout the World, the relief of poverty, the advancement of education and the care of orphans and other children. It achieves these objects through its work in Third World countries where there is a high degree of poverty.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Activities**

OrphAids UK continues to meet the goals of its trustees and trust deed in providing support to the Orphans of Aids in Ecuador and in assisting orphans and victims of HIV elsewhere in the world.

We continue to provide regular funding required to run ongoing projects in 2 countries:

#### **Ecuador**

Through funding to OrphAids Ecuador, a separate and unrelated charity registered in Ecuador, we continue to undertake work in 3 major areas:

a) A community which consists of

- an orphanage for children who are orphaned because of HIV/AIDS, including education and medical needs,
- Provision of temporary accommodation for people suffering from AIDS and unable to care for themselves.
- Palliative care for those in the last stages of disease.

b) Assistance and to be an advocate for those suffering from HIV/AIDS in the community,

c) Education of children/young people and families in relation to sexual health and HIV/AIDS carried out in the form of workshops. Also, OrphAids takes the opportunity to have a presence at any festivals to ensure the prevention for HIV/AIDS message is available to the local community.

d) Provides refuge and support for abused women and children, as requested by Ecuadorian Social Services, until such time as arrangements can be made by Ecuadorian social services for support and relocation, if needed.

#### **Columbia**

Through funding to Funho OrphAids, a separate and unrelated charity registered in Columbia, we continue undertake outreach work in the deprived areas of Palmira and Pereira by undertaking education of children, young people and mothers regarding HIV and AIDS and support for those suffering in the community.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Achievements and performance

##### Ecuador

OrphAids UK has continued to provide ongoing support to OrphAids Ecuador throughout this year and supported the following activities:

- Orphan care for children and families, including all education, medical and social needs.
- Community support for HIV/AIDS victims in and around Santo Domingo including medical provision, education and counselling, support groups, providing advocate support within the health system.
- HIV/AIDS Health education and prevention work has continued during the pandemic via zoom workshops
- Support those in need of palliative care in their home, by visitation and facilitation of medications and any other needs.
- support of victims of abuse, by working in partnership with Ecuadorian social services to provide refuge and assistance.

##### Columbia

The work in Columbia continues to provide education prevention and support to many areas, including police and military academies, and continues to work in all levels of the education sector. In addition, in partnership with local churches, supporting people affected by the COVID19 pandemic.

OrphAids Ecuador and Funho OrphAids (Columbia) both continue to work closely with their respective governments, meeting with both Government Ministers and government representatives to provide advice in the area of HIV and Sexual Health and supporting government initiatives in these areas.

#### Financial review

The trustees hold a very small number of listed investments which were gifted to the charity. The quantity held is too small to warrant the services of an investment manager and instead they are managed by the trustees.

Two trustees visited the site in Ecuador and met with the Ecuadorian and Colombian workers and with the board of trustees of the Ecuadorian charity. The work and accounts were reviewed and no issues were found in the management of the work and finances. The trustees were impressed with the amount of work being undertaken in both countries.

#### Going concern

It continues to be a difficult financial environment for the charity. The receiving charities in South America are continuing to work to reduce costs and undertake income generating activities to reduce the amount of monies needed from the UK to support the work. The trustees made the teams in Ecuador and Columbia aware of the funding issues for the future once reserves are depleted. OrphAids in Ecuador and Colombia have local income generation events during normal times, this has been invaluable to the work.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Major risks

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

# ORPHAIDS UK

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2023*

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#### **Plans for future periods**

The future plans and objectives of the charity for the coming year are as follows:

- a) to continue to support the project that is already established in Ecuador. This is a long term and ongoing commitment.
- b) to continue to support an HIV community and education programme in Columbia and working with underprivileged children, young people, and families. This is also a long term and ongoing commitment.
- c) to continue to search for support for the running of the UK charity.
- b) to continue to share the Christian Faith in all that is undertaken.

The trustees would like to take this opportunity to thank all those who support OrphAids UK in so many ways, from volunteer work to financial support and prayer support.

Almost all functions undertaken by members of OrphAids UK are undertaken free of charge, so ensuring that overheads are low. Without this financial and personal support, we would not be able to undertake this important work in South America.

#### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Pickford

Mrs M J Digman

Mr D Watson

Mr A H Digman OBE

#### **Recruitment and appointment of trustees**

The trustees are appointed by the board of trustees in accordance with the trust deed and are briefed on appointment as to their responsibilities and obligations towards the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr A H Digman OBE

**Trustee**

8 January 2024

# ORPHAIDS UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ORPHAIDS UK

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I report to the trustees on my examination of the financial statements of Orphaids UK (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Oliver Read FCCA ACA**

James Todd & Co Limited  
1 & 2 The Barn Oldwick  
West Stoke Road  
Lavant  
Chichester  
West Sussex  
PO18 9AA  
England

Dated: 8 January 2024

# ORPHAIDS UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	75,328	325	75,653	49,206	360	49,566
Investments	4	300	-	300	275	-	275
<b>Total income</b>		75,628	325	75,953	49,481	360	49,841
Charitable activities	5	70,750	450	71,200	54,322	510	54,832
Net losses on investments	9	(2,698)	-	(2,698)	(839)	-	(839)
<b>Net income/(expenditure) and movement in funds</b>		2,180	(125)	2,055	(5,680)	(150)	(5,830)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		30,155	12,250	42,405	35,835	12,400	48,235
<b>Fund balances at 31 March 2023</b>		32,335	12,125	44,460	30,155	12,250	42,405

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ORPHAIDS UK

## BALANCE SHEET

AS AT 31 MARCH 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	11		8,563		11,261
<b>Current assets</b>					
Debtors	12	9,042		7,197	
Cash at bank and in hand		29,099		25,963	
		38,141		33,160	
<b>Creditors: amounts falling due within one year</b>	13	2,244		2,016	
Net current assets			35,897		31,144
<b>Total assets less current liabilities</b>			44,460		42,405
<b>The funds of the charity</b>					
Restricted income funds	14		12,125		12,250
Unrestricted funds			32,335		30,155
			44,460		42,405

The financial statements were approved by the trustees on 8 January 2024

Mr A H Digman OBE  
Trustee

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

OrphAids UK is an unincorporated charity governed by deed and registered with the Charities Commission under charity number 1081104. The principal address is 14 Vicarage Way, Hurst Green, Etchingam, East Sussex, TN17 7QQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
---------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	75,328	325	75,653	49,206	360	49,566

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	280	274
Interest receivable	20	1
	<u>300</u>	<u>275</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 5 Expenditure on charitable activities

	Orphan Care	Community Care	AIDS Awareness	Total	Orphan Care	Community Care	AIDS Awareness	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
Centre overheads and running costs	39,760	-	-	39,760	30,360	-	-	30,360
Community care, support of children and families	-	26,221	-	26,221	-	19,862	-	19,862
School education costs	-	450	-	450	-	510	-	510
	<u>39,760</u>	<u>26,671</u>	<u>-</u>	<u>66,431</u>	<u>30,360</u>	<u>20,372</u>	<u>-</u>	<u>50,732</u>
<b>Share of support and governance costs (see note 6)</b>								
Support	1,210	1,210	1,209	3,629	986	986	987	2,959
Governance	380	380	380	1,140	381	380	380	1,141
	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>	<u>31,727</u>	<u>21,738</u>	<u>1,367</u>	<u>54,832</u>
<b>Analysis by fund</b>								
Unrestricted funds	41,350	27,811	1,589	70,750	31,727	21,228	1,367	54,322
Restricted funds	-	450	-	450	-	510	-	510
	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>	<u>31,727</u>	<u>21,738</u>	<u>1,367</u>	<u>54,832</u>

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 5 Expenditure on charitable activities (Continued)

OrphAids UK operates by providing grant funding to support the work of 2 charities, OrphAids Ecuador and Funho OrphAids, which run the projects in Ecuador and Columbia respectively.

During the year, grants totaling £39,759 (2022: £30,360) and £26,221 (2022: £19,862) were paid to OrphAids Ecuador and Funho OrphAids respectively.

Both OrphAids Ecuador and Funho OrphAids are completely separate charities, registered in their own countries, and with no Trustees common to the UK charity. The Trustees of OrphAids UK have no influence over the decisions made to OrphAids Ecuador or Funho OrphAids, although they will provide advice when requested by the individual charities.

#### 6 Support costs allocated to activities

	2023	2022
	£	£
Insurance	817	809
Legal and professional fees	164	129
Computer costs	443	35
Bank charges	1,077	1,062
Accountancy	1,128	924
Governance costs	1,140	1,141
	<u>4,769</u>	<u>4,100</u>
<b>Analysed between:</b>		
Orphan Care	1,590	1,367
Community Care	1,590	1,366
AIDS Awareness	1,589	1,367
	<u>4,769</u>	<u>4,100</u>

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 9 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	(2,698)	(839)

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2022	11,261
Valuation changes	(2,698)
At 31 March 2023	8,563
<b>Carrying amount</b>	
At 31 March 2023	8,563
At 31 March 2022	11,261

#### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	9,042	7,197

#### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,244	2,016

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Medical fund	6,368	125	-	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	90	120	(110)	100
Project Ecuador	1,720	80	(340)	1,460
	<u>12,250</u>	<u>325</u>	<u>(450)</u>	<u>12,125</u>
	<u><u>12,250</u></u>	<u><u>325</u></u>	<u><u>(450)</u></u>	<u><u>12,125</u></u>
<b>Previous year:</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2022</b>
	£	£	£	£
Medical fund	6,368	-	-	6,368
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	480	120	(510)	90
Project Ecuador	1,480	240	-	1,720
	<u>12,400</u>	<u>360</u>	<u>(510)</u>	<u>12,250</u>
	<u><u>12,400</u></u>	<u><u>360</u></u>	<u><u>(510)</u></u>	<u><u>12,250</u></u>

The medical fund is to pay for drugs, medical investigations and surgery for those children in the orphanage with AIDS. Specific monies and grants have also been raised to support the work of Dr Bailhache among children and people around Quito and Santo Domingo, Ecuador.

The Palliative Care fund is to be used to build and run the OrphAids Care Centre in Ecuador, which will be used for palliative care.

The Education fund is used for the education of orphaned children at the OrphAids Ecuador orphanage.

The Project Ecuador fund supports the work of Dr Gardiner in Quito and Santo Domingo.

As well as assisting orphans of AIDS in South America, the charity is also involved with orphans of AIDS in Malawi, Africa and specific monies have been donated for feeding the orphans and for supporting key workers who look after the health of the orphaned children. These funds are sent via the unconnected charity, Starfish Malawi.

The charity currently assists with the running costs of the orphan centre but the charity's long-term plan is for the centre to become self sufficient. This is to be achieved by setting up projects which will provide future income to fund the orphan centre.

# ORPHAIDS UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	30,155	75,628	(70,750)	(2,698)	32,335
	<u>30,155</u>	<u>75,628</u>	<u>(70,750)</u>	<u>(2,698)</u>	<u>32,335</u>
<b>Previous year:</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2022</b>
	£	£	£	£	£
General funds	35,835	49,481	(54,322)	(839)	30,155
	<u>35,835</u>	<u>49,481</u>	<u>(54,322)</u>	<u>(839)</u>	<u>30,155</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>Fund balances at 31 March 2023 are represented by:</b>			
Investments	8,563	-	8,563
Current assets/(liabilities)	23,772	12,125	35,897
	<u>32,335</u>	<u>12,125</u>	<u>44,460</u>
	<u>32,335</u>	<u>12,125</u>	<u>44,460</u>
	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
<b>Fund balances at 31 March 2022 are represented by:</b>			
Investments	11,261	-	11,261
Current assets/(liabilities)	18,894	12,250	31,144
	<u>30,155</u>	<u>12,250</u>	<u>42,405</u>
	<u>30,155</u>	<u>12,250</u>	<u>42,405</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**ORPHAIDS UK**

England & Wales - Charity number 1081104

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# Accounts

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**Plummer Parsons**  
Chartered Accountants

Charity registration number 1081104

**ORPHAIDS U.K.**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# ORPHAIDS U.K.

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr A H Digman OBE Mrs M J Digman Mr T B Pickford Mr D Watson
<b>Charity number</b>	1081104
<b>Principal address</b>	14 Vicarage Way Hurst Green Etchingam East Sussex TN19 7QQ
<b>Independent examiner</b>	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
<b>Bankers</b>	Lloyds Bank plc Woodside The High Street Cranbrook Kent TN17 3DJ

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# ORPHAIDS U.K.

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# ORPHAIDS U.K.

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity are the furtherance of the Christian faith and Gospel throughout the World, the relief of poverty, the advancement of education and the care of orphans and other children. It achieves these objects through its work in Third World countries where there is a high degree of poverty.

OrphAids UK continues to meet the goals of its trustees and trust deed in providing support to the Orphans of Aids in Ecuador and in assisting orphans and victims of HIV elsewhere in the world.

We continue to provide regular funding required to run ongoing projects in 2 countries:

#### **Ecuador**

Through funding to OrphAids Ecuador, a separate and unrelated charity registered in Ecuador, we continue to undertake work in 3 major areas:

a) A community which consists of

- An orphanage for children who are orphaned because of HIV/AIDS, including education and medical needs,
- Provision of temporary accommodation for people suffering from AIDS and unable to care for themselves,
- Palliative care for those in the last stages of disease.

b) Assistance and to be an advocate for those suffering from HIV/AIDS in the community,

c) Education of children/young people and families in relation to sexual health and HIV/AIDS carried out in the form of workshops. Also, OrphAids takes the opportunity to have a presence at any festivals to ensure the prevention for HIV/AIDS message is available to the local community.

#### **Columbia**

Through funding to Funho OrphAids, a separate and unrelated charity registered in Columbia, we continue undertake outreach work in the deprived areas of Palmira and Pereira by undertaking education of children, young people and mothers regarding HIV and AIDS and support for those suffering in the community.

The trustees have paid due regard to Public Benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake during the year.

# ORPHAIDS U.K.

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance

##### Ecuador

OrphAids U.K. has continued to provide ongoing support to OrphAids Ecuador throughout this year and supported the following activities:

- Orphan care for children and families, including all education, medical and social needs,
- Community support for HIV/AIDS victims in and around Santo Domingo including medical provision, education and counselling, support groups, providing advocate support within the health system,
- HIV/AIDS Health education and prevention work has continued during the pandemic via zoom workshops,
- Support of people in local area, in partnership with local community and local churches, who are affected by the COVID19 pandemic,
- Support those in need of palliative care in their home, by visitation and facilitation of medications and any other needs.

##### Colombia

The work in Colombia continues to provide education prevention and support to many areas, including police and military academies, and continues to work in all levels of the education sector. In addition, in partnership with local churches, supporting people affected by the COVID19 pandemic.

OrphAids Ecuador and Funho OrphAids (Colombia) both continue to work closely with their respective governments, meeting with both Government Ministers and government representatives to provide advice in the area of HIV and Sexual Health and supporting government initiatives in these areas.

##### Financial review

It continues to be a difficult financial environment for the charity, with continued decreasing reserves. The receiving charities in South America are working to reduce costs and have undertaken various income generating activities to reduce the amount of monies needed from the UK to support the work. The trustees made the teams in Ecuador and Colombia aware of the funding issues for the future once reserves are depleted. OrphAids in Ecuador and Colombia have local income generation events during normal times, this has been invaluable to the work.

Income has decreased compared to last year being £49,841 compared to £71,056 due to a large one-off donation being received last year.

Expenditure increased slightly this year to £54,832, compared to £53,868 in the previous year. The overall result for the year was a deficit of £4,991 (2021: surplus of £17,188) before investment revaluations. After revaluing the investments, which showed a slight decrease in value, the overall result for the year was a deficit of £5,830 (2021: surplus of £17,517) being a deficit on restricted funds of £150 (2021: surplus of £360) and on unrestricted funds of £5,680 (2021: surplus of £17,157).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure required by the charities in Ecuador and Colombia, being equivalent to £22,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

General free reserves remained at around this planned reserves level, being £30,155 (2021: £35,835). Restricted fund balances at the year end were £12,250 (2021: £12,400).

The trustees hold a very small amount of listed investments which were gifted to the charity. The quantity held is too small to warrant the services of an investment manager and instead they are managed by the trustees. The investments showed a small decrease in value during the year. Overall, the trustees are happy with the performance of these investments.

# ORPHAIDS U.K.

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for the future**

The future plans and objectives of the charity for the coming year are as follows:

- a) to continue to support the project that is already established in Ecuador. This is a long term and ongoing commitment.
- b) to continue to support an HIV community and education programme in Columbia and working with underprivileged children, young people, and families. This is also a long term and ongoing commitment.
- c) to continue to search for support for the running of the UK charity.
- b) To continue to share the Christian Faith in all that is undertaken.

The trustees would like to take this opportunity to thank all those who support OrphAids UK in so many ways, from volunteer work to financial support and prayer support.

Almost all functions undertaken by members of OrphAids UK are undertaken free of charge, so ensuring that overheads are low. Without this financial and personal support, we would not be able to undertake this important work in South America.

#### **Structure, governance and management**

The charity is registered with the Charity Commission under the charity number 1081104 and is governed by a trust deed dated 27 March 2000.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr A H Digman OBE  
Mrs M J Digman  
Mr T B Pickford  
Mr D Watson

The trustees are appointed by the board of trustees in accordance with the trust deed and are briefed on appointment as to their responsibilities and obligations towards the charity. Where necessary, training is provided to assist with their induction.

On behalf of the board of trustees

**Mr A H Digman OBE**

Trustee

Dated: 26 January 2023

# ORPHAIDS U.K.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORPHAIDS U.K.

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I report to the trustees on my examination of the financial statements of OrphAids U.K. (the charity) for the year ended 31 March 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Alastair Towler BFP ACA DChA**

18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

Dated: 26 January 2023

# ORPHAIDS U.K.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	49,206	360	49,566	70,402	360	70,762
Investments	4	275	-	275	294	-	294
<b>Total income</b>		49,481	360	49,841	70,696	360	71,056
<b>Expenditure on:</b>							
Charitable activities	5	54,322	510	54,832	53,868	-	53,868
Net gains/(losses) on investments	9	(839)	-	(839)	329	-	329
<b>Net movement in funds</b>		(5,680)	(150)	(5,830)	17,157	360	17,517
Fund balances at 1 April 2021		35,835	12,400	48,235	18,678	12,040	30,718
<b>Fund balances at 31 March 2022</b>		30,155	12,250	42,405	35,835	12,400	48,235

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ORPHAIDS U.K.

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments	10		11,261		12,100
<b>Current assets</b>					
Debtors	12	7,196		7,314	
Cash at bank and in hand		25,964		30,692	
		<u>33,160</u>		<u>38,006</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(2,016)</u>		<u>(1,871)</u>	
Net current assets			31,144		36,135
<b>Total assets less current liabilities</b>			<u>42,405</u>		<u>48,235</u>
<b>Income funds</b>					
Restricted funds	14		12,250		12,400
Unrestricted funds - general			30,155		35,835
			<u>42,405</u>		<u>48,235</u>

The financial statements were approved by the Trustees on 26 January 2023

Mr A H Digman OBE  
**Trustee**

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

OrphAids U.K. is an unincorporated trust governed by a trust deed and registered with the Charity Commission under charity number 1081104. The principal address is 14 Vicarage Way, Hurst Green, Etchingham, East Sussex TN19 7QQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income, which includes any reclaimable income tax, is recognised when receivable.

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of raising funds represent costs incurred in publicising the work of the charity.

Charitable activities comprise mainly grants payable as part of the Trust's charitable activities. Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end, are noted as financial commitments in the notes to the accounts. Expenditure is inclusive of non-recoverable VAT.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Support costs comprise administrative costs as well as costs of governance. Governance costs include the costs of independent examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters. Support and governance costs have been allocated on a time basis, with a third to each of the charity's 3 activities.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds general 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds general 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Donations and gifts	49,206	360	49,566	70,402	360	70,762

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 4 Investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Income from listed investments	274	291
Interest receivable	1	3
	<u>275</u>	<u>294</u>

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 5 Charitable activities

	Orphan Centre 2022 £	Community care 2022 £	AIDS awareness 2022 £	Total 2022 £	Orphan Centre 2021 £	Community care 2021 £	AIDS awareness 2021 £	Total 2021 £
Centre overheads and running costs	30,360	-	-	30,360	32,688	-	-	32,688
Community care, Support of children and families	-	19,862	-	19,862	-	15,504	-	15,504
School education costs	-	510	-	510	-	-	-	-
AIDS awareness costs	-	-	-	-	-	-	1,398	1,398
	<u>30,360</u>	<u>20,372</u>	<u>-</u>	<u>50,732</u>	<u>32,688</u>	<u>15,504</u>	<u>1,398</u>	<u>49,590</u>
Share of support costs (see note 6)	986	986	987	2,959	1,067	1,066	1,066	3,199
Share of governance costs (see note 6)	381	380	380	1,141	360	360	359	1,079
	<u>31,727</u>	<u>21,738</u>	<u>1,367</u>	<u>54,832</u>	<u>34,115</u>	<u>16,930</u>	<u>2,823</u>	<u>53,868</u>
<b>Analysis by fund</b>								
Unrestricted funds - general	31,727	21,228	1,367	54,322	34,115	16,930	2,823	53,868
Restricted funds	-	510	-	510	-	-	-	-
	<u>31,727</u>	<u>21,738</u>	<u>1,367</u>	<u>54,832</u>	<u>34,115</u>	<u>16,930</u>	<u>2,823</u>	<u>53,868</u>

## ORPHAIDS U.K.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2022*

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##### **5 Charitable activities**

**(Continued)**

OrphAids UK operates by providing grant funding to support the work of the 2 charities, OrphAids Ecuador and Funho OrphAids, which run the projects in Ecuador and Columbia respectively.

During the year grants totalling £30,360 and £19,862 were paid to OrphAids Ecuador and Funho OrphAids respectively (2021: £35,483 and £14,107). These were the only 2 grants paid to institutions in the year. There were no grant commitments at the year end.

Both OrphAids Ecuador and Funho OrphAids are completely separate charities, registered in their own countries, and with no trustees common to the UK charity. The trustees of OrphAids UK have no influence over the decisions made by OrphAids Ecuador or Funho OrphAids although they will provide advice when requested by the individual charities.

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Insurance	809	-	809	807
Legal and professional fees	129	-	129	129
Computer costs	35	-	35	35
Bank charges	1,062	-	1,062	1,383
Accountancy	924	-	924	846
Independent examination	-	1,141	1,141	1,079
	<u>2,959</u>	<u>1,141</u>	<u>4,100</u>	<u>4,279</u>
Analysed between Charitable activities	<u>2,959</u>	<u>1,141</u>	<u>4,100</u>	<u>4,278</u>

Support costs include payments to the accountants of £1,141 (2021: £1,079) for independent examination fees and £924 (2021: £846) for other services.

### 7 Trustees

None of the trustees were reimbursed any expenses during the year (2021: £Nil).

None of the trustees (or any persons connected with them) received any remuneration during the year. Donations totalling £3,000 were received in the year from 3 trustees (2021: £2,700 from 3 trustees).

There were no key management personnel other than the trustees.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Net gains/(losses) on investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Revaluation of investments	(839)	329

### 10 Fixed asset investments

	<b>Listed investments £</b>
<b>Market value</b>	
At 1 April 2021	12,100
Valuation changes	(839)
At 31 March 2022	11,261
<b>Historical cost</b>	
At 31 March 2022	12,306
At 31 March 2021	12,306

### 11 Financial instruments

	<b>2022 £</b>	<b>2021 £</b>
--	-------------------	-------------------

#### Carrying amount of financial assets

Instruments measured at fair value through profit or loss	11,261	12,100
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### 12 Debtors

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	7,196	7,314

### 13 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Accruals and deferred income	2,016	1,871

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Balance at 31 March 2022 £
Dr Bailhache fund	6,368	-	6,368	-	-	6,368
Palliative Care fund	2,448	-	2,448	-	-	2,448
Education fund	1,624	-	1,624	-	-	1,624
Malawi fund	360	120	480	120	(510)	90
Project Ecuador	1,240	240	1,480	240	-	1,720
	<u>12,040</u>	<u>360</u>	<u>12,400</u>	<u>360</u>	<u>(510)</u>	<u>12,250</u>

The Education fund is used for the education of orphaned children at the OrphAids Ecuador orphanage.

The Palliative Care fund is to be used to build and run the OrphAids Care Centre in Ecuador, which will be used for palliative care.

The Medical fund is to pay for drugs, medical investigations and surgery for those children in the orphanage with AIDS. Last year the funds were used for the 24 hour care of a new born baby in the community. Specific monies and grants have also been raised to support the work of Dr Bailhache among children and people around Quito and Santo Domingo, Ecuador.

The Project Ecuador fund (formerly the Dr Andy Gardiner fund) supports the work of Dr Gardiner in Quito and Santo Domingo.

The charity currently assists with the running costs of the orphan centre but the charity's long-term plan is for the centre to become self sufficient. This is to be achieved by setting up projects which will provide future income to fund the orphan centre.

As well as assisting orphans of AIDS in South America, the charity is also involved with orphans of AIDS in Malawi, Africa, and specific monies have been donated for feeding the orphans and for supporting key workers who look after the health of the orphan children. These funds are sent via the unconnected charity, Starfish Malawi.

# ORPHAIDS U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 March 2022 are represented by:						
Investments	11,261	-	11,261	12,100	-	12,100
Current assets/(liabilities)	18,894	12,250	31,144	23,735	12,400	36,135
	<u>30,155</u>	<u>12,250</u>	<u>42,405</u>	<u>35,835</u>	<u>12,400</u>	<u>48,235</u>

### 16 Related parties

There were no related party transactions during the year.