

# PROJECT KINSHASA

England & Wales · Charity number 1092338

## Details

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**Other names** PROKIN

**Status** Registered

**Legal form** Other

**Registered** 2002-06-06

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

## Contact

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**Address** 12 Cheviot View  
Lowick  
Berwick-Upon-Tweed  
TD15 2TY

**Phone** 01289388218

**Email** [curtispb@aol.com](mailto:curtispb@aol.com)

## Activities

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**Objects:** THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS") IN THE DEMOCRATIC REPUBLIC OF CONGO:A) TO RELIEVE FINANCIAL HARDSHIP AND SICKNESS OF STREET CHILDREN BY PROVIDING FOOD, CLOTHING, ACCOMMODATION AND MEDICAL ATTENTION;B) TO ADVANCE RELIGION BY PAYING CHRISTIAN WORKERS AND BY HOLDING SERVICES FOR TEACHING AND WORSHIP; ANDC) TO ADVANCE EDUCATION BY PROVIDING FINANCIAL SUPPORT TO ENABLE CHILDREN TO ATTEND LOCAL SCHOOLS AND SUBSEQUENTLY TO RECEIVE VOCATIONAL TRAINING.

**Activities:** Project for Orphans of Kinshasa (PROKIN) began in April 2000 in Kinshasa, Africa.Prokin is an orphanage for abandoned street children. These children receive education and material help in a loving home. They are taught about God and the way of salvation through his Son the Lord Jesus Christ. They also learn skills to prepare them for adult life.Prokin is financed entirely by donations.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **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

## Geography

- **Area of benefit:** DEMOCRATIC REPUBLIC OF CONGO
- Congo (Democratic Republic)

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £181,490 | £187,519    | -      | -         |
| 2024-03-31 | £194,485 | £193,250    | -      | -         |
| 2023-03-31 | £311,374 | £237,146    | -      | -         |
| 2022-03-31 | £310,033 | £235,805    | -      | -         |
| 2021-03-31 | £205,894 | £273,334    | -      | -         |

## Trustees

| Name                   | Role | Appointed  |
|------------------------|------|------------|
| Alistair Ross Garner   |      | 2026-03-10 |
| BARBARA CURTIS         |      | 2000-11-30 |
| James Anderson         |      | 2019-12-10 |
| PAUL THOMSON           |      |            |
| Paul Blenkinsop        |      | 2024-01-16 |
| Ruth Elizabeth Howgego |      | 2020-01-08 |

**PROJECT KINSHASA**

England & Wales - Charity number 1092338

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# Accounts

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Charity registration number 1092338 (England and Wales)

Charity registration number SC038886 (Scotland)

**PROJECT KINSHASA (PROKIN)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# PROJECT KINSHASA (PROKIN)

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# PROJECT KINSHASA (PROKIN)

## Trustees' Annual Report

**FOR THE YEAR ENDED 31 MARCH 2025**

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

### Reference and administrative details

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Project Kinshasa (PROKIN)  |
| <b>Charity registration number</b> | 1092338 (England)<br>SC038886 (Scotland)   |
| <b>Principal office</b>            | 12 Cheviot View<br>Lowick<br>Berwick Upon Tweed<br>TD15 2TY  |
| <b>The trustees</b>                | James Anderson<br>Barbara Curtis<br>Ruth Howgego<br>Paul Thomson<br>Paul Blenkinsop  |
| <b>Independent examiner</b>        | Kate Netherwood<br>AMT Business Northumbria Ltd<br>Ground Floor, Lion House,<br>Willowburn Industrial Estate,<br>Alnwick<br>NE66 2PF |

### Structure, governance and management

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland).

### Objectives and activities

The objects of the charity are:

1. To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention;
2. To advance religion by paying Christian workers and by holding services for teaching and worship; and
3. To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

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 's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

# PROJECT KINSHASA (PROKIN)

## Trustees' Annual Report

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and Performance**

Annual Report for Prokin – Year ended 31<sup>st</sup> March 2025

Arriving at the end of another year – ending 31<sup>st</sup> March 2025, we can look back and see how the work of Prokin in Kinshasa has continued during the year coming to an end.

1. The financial year April 2024 to March 2025 has brought changes in the number of children in the Prokin orphanage.
  - a. Six of the older children, who were living in rented houses paid for by Prokin, have now become independent and are no longer supported by Prokin. They have completed their education courses and are now self-supporting.
  - b. Several new, smaller children, have joined the Prokin family. There are 3 boys and one girl. Two of them were transferred by Social Services from another orphanage where they were not being well cared for. The other two children were living on the streets. The latest two boys were both orphans (but not related to each other) and were only about 3 years old.
  - c. These 'new' children were very malnourished when they arrived, but they were checked medically and have made good improvement.
2. All the Prokin children continue with their school/college studies first at Primary school and later they choose to study a practical course at Secondary school: e.g., Nursing, dressmaking, art & design, accountancy etc.
3. Mama Bibi (one of the cooks at Prokin) died. Some of the older Prokin children now help in the preparation of food.
4. Severe rains in the wet season (mid-September to March) caused a lot of flooding and devastation to roads. This has made any travel so much more hazardous and time-consuming. Thankfully the orphanage was not flooded that transport became extremely difficult – to buy food and the transport of the children to their studies. The poor road conditions have taken a big toll on the maintenance of the Prokin vehicles.
5. Benjamin – the man who came to Prokin to do Bible courses with the children – died after a brief illness. Now some of the older boys do the Bible course work with all the children.
6. Late 2024, the Justice-Minister brought out a new rule that all the churches needed to be registered. There are five churches in different parts of Kinshasa, that are under the jurisdiction of Prokin. These are: Prokin Funa (held in the Prokin compound), Mpassa, Kinkole, Terre Jaune and Unikin. The Prokin Manager keeps all the documentation and he is now pursuing this new registration. It has been quite costly but the Manager is careful to make sure everything is in order.
7. The 'farm' is a piece of land owned by Prokin. It was used to keep pigs but an epidemic killed all the pigs. The land is now being used to grow food: manioc, maize etc. There is also a small pond where fish are kept. The children go to the farm on Saturdays when they don't have school. They ensure the upkeep of the 'farm'.
8. Trustees: Arthur Hodgett resigned as a trustee at the end of March 2024. Paul Blenkinsop has now become a Prokin trustee.
9. At the September 2024 meeting of the Trustees, it was decided it was not good to have considerable funds in the Barclays Savings account. It was decided to move amounts from this account to open accounts at other banks. Paul Blenkinsop has undertaken to make enquiries about interest rates etc. Prokin now has new accounts at three other banks: United Trust Bank; Hampshire Trust Bank and Redwood Bank. Paul is searching for a 4<sup>th</sup> bank/building society.
10. In March there were bad floods in Kinshasa when the River Ndjili overflowed. Water pipes were damaged and have not been repaired so Seba has had to buy drinking water in bottles for the children. Getting around the city is extremely difficult with many roads out of action. There are long traffic queues.

# PROJECT KINSHASA (PROKIN)

## Trustees' Annual Report

FOR THE YEAR ENDED 31 MARCH 2025

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### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report was approved and signed on behalf of the board of trustees by:

Paul Blenkinsop



3 July 2025

Barbara Curtis



# PROJECT KINSHASA (PROKIN)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PROJECT KINSHASA (PROKIN)

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I report to the trustees on my examination of the financial statements of Project Kinshasa (PROKIN) ('the charity') for the year ended 31 March 2025.

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

As the of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the 's financial statements carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006(as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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 as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and 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 accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and 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.



Kate Netherwood  
AMT Business Northumbria Ltd  
Ground Floor, Lion House,  
Willowburn Industrial Estate  
Alnwick  
NE66 2PF  
3 July 2025

# PROJECT KINSHASA (PROKIN)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

|   |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                                   |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 2     | 157,516                            | 6,636                            | 164,152            | 162,587                            | 10,626                           | 173,213            |
| Charitable activities                                 | 3     | 10,418                             | -                                | 10,418             | 15,857                             | -                                | 15,857             |
| Investments   | 4     | 6,920                              | -                                | 6,920              | 5,415                              | -                                | 5,415              |
| <b>Total income</b>                                   |       | <u>174,854</u>                     | <u>6,636</u>                     | <u>181,490</u>     | <u>183,859</u>                     | <u>10,626</u>                    | <u>194,485</u>     |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Cost of generating funds                              | 5     | 1,811                              | -                                | 1,811              | 2,289                              | -                                | 2,289              |
| Charitable activities                                 |       | 179,072                            | 6,636                            | 185,708            | 180,335                            | 10,626                           | 190,961            |
| <b>Total expenditure</b>                              |       | <u>180,883</u>                     | <u>6,636</u>                     | <u>187,519</u>     | <u>182,624</u>                     | <u>10,626</u>                    | <u>193,250</u>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | (6,029)                            | -                                | (6,029)            | 1,235                              | -                                | 1,235              |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2024                         |       | 689,836                            | -                                | 689,836            | 688,602                            | -                                | 688,602            |
| <b>Fund balances at 31 March 2025</b>                 |       | <u>683,807</u>                     | <u>-</u>                         | <u>683,807</u>     | <u>689,837</u>                     | <u>-</u>                         | <u>689,837</u>     |

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

# PROJECT KINSHASA (PROKIN)

## BALANCE SHEET

AS AT 31 MARCH 2025

|   | Notes | 2025    |         | 2024    |         |
|---|-------|---------|---------|---------|---------|
|   |       | £       | £       | £       | £       |
| <b>Fixed assets</b>                                   |       |         |         |         |         |
| Tangible assets                                       | 7     |         | 95,634  |         | 95,634  |
| <b>Current assets</b>                                 |       |         |         |         |         |
| Debtors   | 8     | 10,470  |         | 15,972  |         |
| Cash at bank and in hand                              |       | 578,963 |         | 579,431 |         |
|   |       | 589,433 |         | 595,403 |         |
| <b>Creditors: amounts falling due within one year</b> | 9     | (1,260) |         | (1,200) |         |
| <b>Net current assets</b>                             |       |         | 588,173 |         | 594,203 |
| <b>Total assets less current liabilities</b>          |       |         | 683,807 |         | 689,837 |
| <b>The funds of the</b>                               |       |         |         |         |         |
| Unrestricted funds                                    | 10    |         | 683,807 |         | 689,837 |
|   |       |         | 683,807 |         | 689,837 |

The financial statements were approved by the board of trustees on 3 July 2025

  
Paul Blenkinsop

  
Barbara Curtis

# PROJECT KINSHASA (PROKIN)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

The charity is a public benefit entity and a registered charity in England, Wales and Scotland and in unincorporated. The address of the principal office is 12 Cheviot View, Lowick, Berwick upon Tweed, TD15 2TY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The is a Public Benefit Entity as defined by FRS 102.

The Financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure,

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### 1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

#### 1.3 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund Accounting

Unrestricted funds are available for use at the descretion of the trustees to further any of charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when thier purpose is specified by the donor or by the terms of an appeal or where they are raised for a particular purpose or project.

#### 1.4 Income

All income is included in the statement of financial activites when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Interest on funds held on deposit is included when the amount receivable can be measured reliably by the charity.

# PROJECT KINSHASA (PROKIN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities and events.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### 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:

Freehold land and buildings

Motor vehicles

25% Straight line method

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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### 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

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 2 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 141,156                            | 6,636                            | 147,792            | 160,129                            | 10,626                           | 170,755            |
| Legacies            | 16,360                             | -                                | 16,360             | 2,458                              | -                                | 2,458              |
|                     | <u>157,516</u>                     | <u>6,636</u>                     | <u>164,152</u>     | <u>162,587</u>                     | <u>10,626</u>                    | <u>173,213</u>     |

# PROJECT KINSHASA (PROKIN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Income from charitable activities

|                                  | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Tax Recovered on Gift Aid</b> |                                    |                                    |
| Tax Recovered on Gift Aid        | 10,418                             | 15,857                             |

### 4 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 6,920                              | 5,415                              |

### 5 Expenditure on raising funds

|                                  | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b> |                                    |                                    |
| Fundraising costs                | 1,811                              | 2,289                              |

### 6 Trustees' remuneration and expenses

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

# PROJECT KINSHASA (PROKIN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Tangible fixed assets

|                                    | Freehold land<br>and buildings | Motor<br>vehicles | Total   |
|------------------------------------|--------------------------------|-------------------|---------|
|                                    | £                              | £                 | £       |
| <b>Cost</b>                        |                                |                   |         |
| At 1 April 2024                    | 95,634                         | 28,209            | 123,843 |
| At 31 March 2025                   | 95,634                         | 28,209            | 123,843 |
| <b>Depreciation and impairment</b> |                                |                   |         |
| At 1 April 2024                    | -                              | 28,209            | 28,209  |
| At 31 March 2025                   | -                              | 28,209            | 28,209  |
| <b>Carrying amount</b>             |                                |                   |         |
| At 31 March 2025                   | 95,634                         | -                 | 95,634  |
| At 31 March 2024                   | 95,634                         | -                 | 95,634  |

### 8 Debtors

|   | 2025   | 2024   |
|---|--------|--------|
|   | £      | £      |
| <b>Amounts falling due within one year:</b> |        |        |
| Other debtors                               | 10,470 | 15,972 |

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

|                              | 2025  | 2024  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Accruals and deferred income | 1,260 | 1,200 |

### 10 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<br>2024 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2025 |
|---------------|--------------------|-----------------------|-----------------------|---------------------|
|               | £                  | £                     | £                     | £                   |
| General funds | 689,836            | 174,854               | (180,883)             | 683,807             |

# PROJECT KINSHASA (PROKIN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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10 Unrestricted funds (Continued)

| Previous year: | At 1 April<br>2023 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2024 |
|----------------|--------------------|-----------------------|-----------------------|---------------------|
|                | £                  | £                     | £                     | £                   |
| General funds  | 688,602            | 183,859               | (182,624)             | 689,836             |

**PROJECT KINSHASA**

England & Wales - Charity number 1092338

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1092338 (ENGLAND)**  
**CHARITY REGISTRATION NUMBER: SC038886 (SCOTLAND)**

**Project Kinshasa (PROKIN)**  
**Unaudited Financial Statements**  
**31 March 2024**

AMT Business Northumbria Ltd  
Ground Floor, Lion House,  
Willowburn Industrial Estate,  
Alwick  
NE66 2PF

# Project Kinshasa (PROKIN)

## Financial Statements

Year ended 31 March 2024

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# **Project Kinshasa (PROKIN)**

## **Trustees' Annual Report**

**Year ended 31 March 2024**

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

### **Reference and administrative details**

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Project Kinshasa (PROKIN)  |
| <b>Charity registration number</b> | 1092338 (England)<br>SC038886 (Scotland)   |
| <b>Principal office</b>            | 12 Cheviot View<br>Lowick<br>Berwick Upon Tweed<br>TD15 2TY  |
| <b>The trustees</b>                | James Anderson<br>Barbara Curtis<br>Arthur Hodgett<br>Ruth Howgego<br>Paul Thomson<br>Paul Blenkinsop (from March 2024)              |
| <b>Independent examiner</b>        | Kate Netherwood<br>AMT Business Northumbria Ltd<br>Ground Floor, Lion House,<br>Willowburn Industrial Estate,<br>Alnwick<br>NE66 2PF |

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

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland).

### **Objectives and activities**

The objects of the charity are:

- To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention;
- To advance religion by paying Christian workers and by holding services for teaching and worship; and
- To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

# **Project Kinshasa (PROKIN)**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2024**

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### **Achievements and performance**

Arriving at the end of another year – ending 31<sup>st</sup> March 2024, we can look back and see how the work of Prokin in Kinshasa has continued during the year coming to an end.

Only one new boy came to live in the Prokin family in this financial year. It was decided that in view of raised costs not to accept new children until some of the older children move on to become independent.

Five of the older boys who were given 3 months to leave the flats and to start to support themselves independently, did move out at the end of the last financial year. So for the current financial year Prokin is responsible for only two small flats. In these flats live the following 6 boys: Glody, Noel, Jonathan, Iza, José and Junior. They receive very little help from Prokin.

Several of the older boys have got their school diplomas and have been searching for jobs, so that they can become independent. But the current situation in Kinshasa has made people very reluctant to take on any new staff.

Papa Senga – the old sentry of Prokin who retired in 2022 – died in September 2023. Mama Marie who had been at Prokin for 18 years – took a stroke in October 2023 and died in November 2023.

Projects: The water project has worked slowly this year as now the water has to be sold in ‘bidons’ and not in plastic bags. In the current financial situation, many people find it too difficult to buy a 5 litre bidon. The soap project has not worked all year as there is still a part needed for the machine, and it cannot be found in Kinshasa.

Petit continues to live at Prokin but he now has his own room partitioned off in the boys’ dormitory. Peter is doing a football course but he also does all the main maintenance work at Prokin.

The farm – Prokin owns a plot of land on which a small pig farm was run. But in November 2023, all the pigs died from an epidemic. Since then the plot of land has been worked by the children on some of the days when they are not at school (Saturdays and holidays). They have planted seeds - maize and manioc. They have already had harvests of the maize. So the farm land is now being used to grow crops to eat. Currently a little hen house is being constructed in the Prokin compound.

Kapafule – the Prokin deputy and his wife had their first baby. But MC had severe mental problems (possibly post-natal depression) so they separated for several months but are now back together.

During the current financial year, two of the older boys got their degrees: John and Mike in accountancy.

Prokin ‘churches’: There are 4 churches in different parts of Kinshasa, which are under the umbrella of the Prokin charity in Kinshasa. These are: Prokin, Mpassa, Kinkole and Terre Jaune. There is also a group that meets at the university. All these groups continue well and, from time to time, they arrange joint conferences or youth camps.

In June the Prokin children were taken to visit a handicap centre for severely handicapped children. They took some sweets and biscuits to give to the children there. This visit really moved the Prokin children and made them realise how much they each have for which they can be thankful.

# Project Kinshasa (PROKIN)

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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Last year, Stany was selected by a football scout group from Portugal. However, after several months there, he learned that the football coaches were involved in people trafficking. Stany immediately left and went to France where he's working in a restaurant while training in a football team.

Unrest in Kinshasa: There are several gangs in Kinshasa which have caused a lot of problems. One day they smashed the Prokin minibus back window. Thankfully the children had already gone into the school. There is no vehicle insurance and the police do nothing. There were Presidential elections in December 2023. There was a lot of unrest and violence for several days.

In the DRC there are two main seasons: wet and dry. The 2023-24 wet season was particularly heavy. This caused a lot of damage to roads. Inner city roads are tarmacked but away from the centre, roads are built on solidified mud foundations. The rains washed away the mud foundations – destroying these roads. Some of them were well used roads. This meant traffic had to pile onto smaller roads. This causes constant traffic jams. It also took its toll on the vehicles. For Prokin all the vehicles have had to have major repairs. In addition the traffic jams have increased considerably the fuel consumption.

Each worker continues to receive a monthly allowance for their travelling expenses to and from Prokin. The workers received their usual Christmas bonus of 50% of their monthly pay. The Manager was also asked to give occasional one-off bonus of \$10 to 1-3 of the workers who had consistently worked well.

Funds are kept in the Prokin Community Account to cover the normal running costs. During the year – the old Prokin Business Premium account was closed out to the Prokin Base Rate account.

So on 31<sup>st</sup> March 2024 the Prokin's accounts are:  
Prokin Current Account, Prokin Base Rate Account, Equals Group Prokin account

The Prokin trustees' meeting was held zoom again this year. During the year the trustees are informed of various items as they happen. Arthur Hodgett resigned as a trustee on 31<sup>st</sup> March 2024. Paul Blenkinsop was added as a trustee in March 2024.

We are hoping to find a more local accountant to complete the independent examination this financial year rather than the accountant from Edinburgh that was used last year.

### Financial review

- The charity's net assets at the year-end increased by £1,235 (2023 £49,333) to £689,836 (2023 £688,601) with net current assets (mainly cash) amounting to £594,202 (2023 £589,410). Investment income increased this year to £5,415 (2023 £848) on cash deposits.
- Total resources expended decreased this year by £31,130 (2023 £12,766) to £193,250 (2023 £224,380). The resources expended have exceeded donations by £6,638 (2023 £89,640).

# **Project Kinshasa (PROKIN)**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2024**

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### **Financial review** *(continued)*

- The cost Expenditure Budget of £210,000 (2023 £300,000) was under spent by £16,750 (2023 £75,620). A provisional cost Budget has been set for FY2024/5 at £200,000 (2023 £210,000).

### **Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Project Kinshasa (PROKIN)**

**Trustees' Annual Report** *(continued)*

**Year ended 31 March 2024**

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The trustees' annual report was approved on 02/10/24 and signed on behalf of the board of trustees by:

James Anderson  
Trustee

*James Anderson*

Ruth Howgego  
Trustee

*Ruth Howgego*

Paul Thomson  
Trustee

*Paul Thomson*

# **Project Kinshasa (PROKIN)**

## **Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN)**

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of Project Kinshasa (PROKIN) ('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 and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

## Project Kinshasa (PROKIN)

Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN) *(continued)*

Year ended 31 March 2024

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



Kate Netherwood  
AMT Business Northumbria Ltd  
Ground Floor, Lion House,  
Willowburn Industrial Estate,  
Alnwick  
NE66 2PF

30<sup>th</sup> August 2024

# Project Kinshasa (PROKIN)

## Statement of Financial Activities

Year ended 31 March 2024

|   |              | 2024           | 2023          |                |                |
|---|--------------|----------------|---------------|----------------|----------------|
|   | Unrestricted | Restricted     | Total funds   |                |                |
| Note  | funds        | funds          | Total funds   |                |                |
|   | £            | £              | £             |                |                |
| <b>Income and endowments</b>                |              |                |               |                |                |
| Donations and legacies                      | 4            | 178,444        | 10,626        | 189,070        | 272,865        |
| Investment income                           | 5            | 5,415          | —             | 5,415          | 848            |
| <b>Total income</b>                         |              | <u>183,859</u> | <u>10,625</u> | <u>194,485</u> | <u>273,713</u> |
| <b>Expenditure</b>                          |              |                |               |                |                |
| Expenditure on raising funds:               |              |                |               |                |                |
| Costs of raising donations and legacies     | 6            | 2,289          | —             | 2,289          | 3,460          |
| Expenditure on charitable activities        | 7,8          | 180,335        | 10,626        | 190,961        | 220,920        |
| <b>Total expenditure</b>                    |              | <u>182,624</u> | <u>10,626</u> | <u>193,250</u> | <u>224,380</u> |
| <b>Net income and net movement in funds</b> |              | <u>1,235</u>   | <u>—</u>      | <u>1,235</u>   | <u>49,333</u>  |
| <b>Reconciliation of funds</b>              |              |                |               |                |                |
| Total funds brought forward                 |              | 688,601        | —             | 688,601        | 639,268        |
| <b>Total funds carried forward</b>          |              | <u>689,836</u> | <u>—</u>      | <u>689,836</u> | <u>688,601</u> |

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

The notes on pages 10 to 16 form part of these financial statements.

# Project Kinshasa (PROKIN)

## Statement of Financial Position

31 March 2024

|   |      | 2024           |                | 2023           |                |
|---|------|----------------|----------------|----------------|----------------|
|   | Note | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |      |                |                |                |                |
| Tangible fixed assets                                 | 13   |                | 95,634         |                | 99,191         |
| <b>Current assets</b>                                 |      |                |                |                |                |
| Debtors   | 14   | 15,972         |                | 131,125        |                |
| Cash at bank and in hand                              |      | 579,430        |                | 459,285        |                |
|   |      | <u>595,402</u> |                | <u>590,410</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 15   | <u>1,200</u>   |                | <u>1,000</u>   |                |
| <b>Net current assets</b>                             |      |                | 594,202        |                | 589,410        |
| <b>Total assets less current liabilities</b>          |      |                | <u>689,836</u> |                | <u>688,601</u> |
| <b>Net assets</b>                                     |      |                | <u>689,836</u> |                | <u>688,601</u> |
| <b>Funds of the charity</b>                           |      |                |                |                |                |
| Unrestricted funds                                    |      |                | 689,836        |                | 688,601        |
| <b>Total charity funds</b>                            | 16   |                | <u>689,836</u> |                | <u>688,601</u> |

These financial statements were approved by the board of trustees and authorised for issue on 2<sup>nd</sup> October 2024, and are signed on behalf of the board by:

*James Anderson*

James Anderson  
Trustee

*Ruth Howgego*

Ruth Howgego  
Trustee

*Paul Thomson*

Paul Thomson  
Trustee

The notes on pages 10 to 16 form part of these financial statements.

# **Project Kinshasa (PROKIN)**

## **Notes to the Financial Statements**

**Year ended 31 March 2024**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England, Wales and Scotland and is unincorporated. The address of the principal office is 12 Cheviot View, Lowick, Berwick Upon Tweed, TD15 2TY.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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), (Charities SORP (FRS 102)), the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when their purpose is specified by the donor or by the terms of an appeal or where they are raised for a particular purpose or project.

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- interest on funds held on deposit is included when the amount receivable can be measured reliably by the charity.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities and events.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% straight line

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements (continued)

Year ended 31 March 2024

### 3. Accounting policies (continued)

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                      |                            |                          |                          |
| Donations                             | 160,129                    | 10,626                   | 170,755                  |
| Tax recoverable on Gift Aid donations | 15,857                     | –                        | 15,857                   |
| <b>Legacies</b>                       |                            |                          |                          |
| Legacies                              | 2,458                      | –                        | 2,458                    |
|                                       | <u>178,444</u>             | <u>10,626</u>            | <u>189,070</u>           |
|                                       |                            |                          |                          |
|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
| <b>Donations</b>                      |                            |                          |                          |
| Donations                             | 120,106                    | 1,621                    | 121,727                  |
| Tax recovered on Gift Aid donations   | 13,013                     | –                        | 13,013                   |
| <b>Legacies</b>                       |                            |                          |                          |
| Legacies                              | 138,125                    | –                        | 138,125                  |
|                                       | <u>271,244</u>             | <u>1,621</u>             | <u>272,865</u>           |

### 5. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 5,415                      | 5,415                    | 848                        | 848                      |

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 6. Costs of raising donations and legacies

|                          | Unrestricted<br>Funds | Total Funds<br>2024 | Unrestricted<br>Funds | Total Funds<br>2023 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                          | £                     | £                   | £                     | £                   |
| Cost of generating funds | <u>2,289</u>          | <u>2,289</u>        | <u>3,460</u>          | <u>3,460</u>        |

### 7. Expenditure on charitable activities by fund type

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 |
|---------------|-----------------------|---------------------|---------------------|
|               | £                     | £                   | £                   |
| Orphanage     | 178,364               | 10,626              | 188,990             |
| Support costs | <u>1,971</u>          | <u>–</u>            | <u>1,971</u>        |
|               | <u>180,335</u>        | <u>10,626</u>       | <u>190,961</u>      |

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 |
|---------------|-----------------------|---------------------|---------------------|
|               | £                     | £                   | £                   |
| Orphanage     | 216,672               | 1,621               | 217,293             |
| Support costs | <u>2,627</u>          | <u>–</u>            | <u>3,627</u>        |
|               | <u>219,299</u>        | <u>1,621</u>        | <u>220,920</u>      |

### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly | Support costs | Total funds<br>2024 | Total fund<br>2023 |
|------------------|--------------------------------------|---------------|---------------------|--------------------|
|                  | £                                    | £             | £                   | £                  |
| Orphanage        | 187,590                              | 1,971         | 189,561             | 219,920            |
| Governance costs | <u>–</u>                             | <u>1,400</u>  | <u>1,400</u>        | <u>1,000</u>       |
|                  | <u>187,590</u>                       | <u>3,371</u>  | <u>190,961</u>      | <u>220,920</u>     |

### 9. Net income

Net income is stated after charging/(crediting):

|                                       | 2024         | 2023         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | <u>3,557</u> | <u>4,041</u> |

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 10. Independent examination fees

|  | 2024         | 2023         |
|--|--------------|--------------|
|  | £            | £            |
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>1,400</u> | <u>1,000</u> |

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>31,975</u> | <u>31,208</u> |

The average head count of employees during the year was 16 (2023: 15).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

There were no pensions and social security costs. All workers are employed by PROKIN in Kinshasa.

The number of orphans this financial year was 33 (2023 38).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2023 - £nil).

One trustee, Barbara Curtis, was reimbursed £1,634 for cash items bought wholly and exclusively for the charity during the year (2023 - £3,502). It is mainly stamps and stationery to send newsletters to donors.

There were no related party transactions during the year (2023 - £nil).

### 13. Tangible fixed assets

|                                   | Freehold<br>property<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-----------------------------------|---------------------------|------------------------|----------------|
| <b>Cost</b>                       |                           |                        |                |
| At 1 April 2023 and 31 March 2024 | <u>95,634</u>             | <u>38,209</u>          | <u>133,843</u> |
| <b>Depreciation</b>               |                           |                        |                |
| At 1 April 2023                   | –                         | 34,652                 | 34,652         |
| Charge for the year               | –                         | 3,557                  | 3,557          |
| At 31 March 2024                  | <u>–</u>                  | <u>38,209</u>          | <u>38,209</u>  |
| <b>Carrying amount</b>            |                           |                        |                |
| At 31 March 2024                  | <u>95,634</u>             | <u>0</u>               | <u>95,634</u>  |
| At 31 March 2023                  | <u>95,634</u>             | <u>3,557</u>           | <u>99,191</u>  |

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 14. Debtors

|                                | <b>2024</b>   | 2023           |
|--------------------------------|---------------|----------------|
|                                | £             | £              |
| Prepayments and accrued income | 0             | 113,000        |
| Other debtors                  | 15,972        | 18,125         |
|                                | <u>15,972</u> | <u>131,125</u> |

#### 15. Creditors: amounts falling due within one year

|                              | <b>2024</b>  | 2023         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | 1,200        | 1,000        |
| Other creditors              | –            | –            |
|                              | <u>1,200</u> | <u>1,000</u> |

#### 16. Analysis of charitable funds

##### Unrestricted funds

|              | At 1 April<br>2023 | Income<br>£    | Expenditure<br>£ | At 31 March<br>2024<br>£ |
|--------------|--------------------|----------------|------------------|--------------------------|
| General fund | <u>688,601</u>     | <u>183,859</u> | <u>(182,624)</u> | <u>689,836</u>           |

|              | At 1 April<br>2022 | Income<br>£    | Expenditure<br>£ | At 31 March<br>2023<br>£ |
|--------------|--------------------|----------------|------------------|--------------------------|
| General fund | <u>639,268</u>     | <u>272,092</u> | <u>(222,759)</u> | <u>688,601</u>           |

##### Restricted funds

|                 | At 1 April<br>2023 | Income<br>£   | Expenditure<br>£ | At 31 March<br>2024<br>£ |
|-----------------|--------------------|---------------|------------------|--------------------------|
| Restricted fund | <u>–</u>           | <u>10,626</u> | <u>(10,626)</u>  | <u>–</u>                 |

|                 | At 1 April<br>2022 | Income<br>£  | Expenditure<br>£ | At 31 March<br>2023<br>£ |
|-----------------|--------------------|--------------|------------------|--------------------------|
| Restricted fund | <u>–</u>           | <u>1,621</u> | <u>(1,621)</u>   | <u>–</u>                 |

Restricted Funds used for education, Christmas gifts for orphans, medical expenses and Christmas bonuses for staff..

# Project Kinshasa (PROKIN)

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 17. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 95,634                     | 95,634                   |
| Current assets             | 595,402                    | 595,402                  |
| Creditors less than 1 year | (1,200)                    | (1,200)                  |
| <b>Net assets</b>          | <u>689,836</u>             | <u>689,836</u>           |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 99,191                     | 99,191                   |
| Current assets             | 590,410                    | 590,410                  |
| Creditors less than 1 year | (1,000)                    | (1,000)                  |
| <b>Net assets</b>          | <u>688,601</u>             | <u>688,601</u>           |

### 18. Funds received as agent or held as custodian trustee

nil

**PROJECT KINSHASA**

England & Wales - Charity number 1092338

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1092338 (ENGLAND)**  
**CHARITY REGISTRATION NUMBER: SC038886 (SCOTLAND)**

**Project Kinshasa (PROKIN)**  
**Unaudited Financial Statements**  
**31 March 2023**

**CHARLES BURROWS & CO**

Chartered Accountants  
7 Palmerston Place  
Edinburgh  
EH12 5AH

# **Project Kinshasa (PROKIN)**

## **Financial Statements**

**Year ended 31 March 2023**

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| Independent examiner's report to the trustees                           | <b>6</b>    |
| Statement of financial activities                                       | <b>8</b>    |
| Statement of financial position   | <b>9</b>    |
| Notes to the financial statements                                       | <b>10</b>   |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>18</b>   |
| Notes to the detailed statement of financial activities                 | <b>19</b>   |

# **Project Kinshasa (PROKIN)**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

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

### **Reference and administrative details**

|                                    |   |
|------------------------------------|---|
| <b>Registered charity name</b>     | Project Kinshasa (PROKIN)   |
| <b>Charity registration number</b> | 1092338 (England)<br>SC038886 (Scotland)  |
| <b>Principal office</b>            | 12 Cheviot View<br>Lowick<br>Berwick Upon Tweed<br>TD15 2TY   |
| <b>The trustees</b>                | James Anderson<br>Barbara Curtis<br>Arthur Hodgett<br>Ruth Howgego<br>Paul Thomson                                  |
| <b>Independent examiner</b>        | William A S Gunn CA<br>Charles Burrows & Co<br>Chartered Accountants<br>7 Palmerston Place<br>Edinburgh<br>EH12 5AH |

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

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland).

### **Objectives and activities**

The objects of the charity are:

- To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention;
- To advance religion by paying Christian workers and by holding services for teaching and worship; and
- To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

## **Project Kinshasa (PROKIN)**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2023**

---

##### **Achievements and performance**

Arriving at the end of another year, we can look back and see how the work of Prokin in Kinshasa has continued during the year.

- No new children have come to live at Prokin in the current financial year.
- There are 5 of the older boys who have been living in one of the flats who have been given 3 months' notice to leave the flats and to start to support themselves independently. They are Bruno, Maurice, Jean Paul, Joel, and Dieu Merci. They now must support themselves as well as take on the responsibility of the flat rent and the utility bills. So, as from March 2023 Prokin is responsible for only 2 flats with the following boys are still getting some support: Glody, Noel, Jonathan, Iza, José and Junior.
- We are still looking into the possibility of two of the older girls being able to move out from the Prokin compound to live safely in a flat.
- Papa Senga, the old sentry of Prokin who retired last year is now very feeble. He is being cared for by a family member.
- The soap project has not been able to work during this financial year as there was a need for a new part which proved very difficult to find. In the end a part had to be made and, in the month of March, a trial run was carried out to make sure the machines could run.
- The water project has worked slowly this year as now the water has to be sold in 'bidons' and not in plastic bags.
- Petit continues to live at Prokin and to carry out any maintenance work or repair work on the buildings. It is hoped to be able to find a metal bending machine to allow him to make beds, tables etc. to sell.
- In March 2022 the Manager's 10-year-old daughter who lived in Cyprus with her mother and brother, became extremely ill and died. The Manager tried to get to Cyprus for the funeral but, because of various complications at the airport, he was not able to travel until the following week. He spent 3 months in Cyprus before returning to Kinshasa. During his absence, the deputy at Prokin, carried out the responsibility of running the orphanage.
- During the year, the Prokin deputy and his wife had their first baby, a girl.
- The work in the different assemblies continues well. The Prokin Manager has now obtained all the official documents to register each church/assembly.
- In addition, new documents have come out to register the orphanage with the Social Services and the Government offices. The Manager has ensured that all the Prokin documents are up to date with the officials.

# **Project Kinshasa (PROKIN)**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

---

### **Achievements and performance** *(continued)*

- During the rainy season the main road to the farm was completely washed away making it impossible to get to the farm by vehicle. In recent weeks on Saturdays when they are not at school, the children have gone to the farm on foot to start to dig gardens to grow food. Charles, the driver goes with them. It is hoped to be able to sell the remaining pigs, but this has been made more difficult with the impossible access to the farm.
- During the year, Mike passed his degree in accountancy. He now wants to get a job so he can save to continue his studies for his Master's degree.
- During the year, Stany was selected by a football scout group from Portugal. He is now in Portugal finishing his introductory period and playing for a team before he is open for selection for a more permanent team.
- Funds are kept in the Prokin Community Account to cover the normal running costs. On 31st March 2023, the Prokin's accounts are:

Prokin Business Current Account  
Prokin Business Premium Account (1)  
Prokin Business Premium Account (2)  
Equals Group

- In view of the continuing rising cost of living in Kinshasa, it was decided to further increase the monthly pay of the workers by \$5 as from January 2023. In addition, each worker continues to receive a monthly allowance for their travelling expenses to and from Prokin. The workers received their usual Christmas bonus of 50% of their monthly pay. The Manager was also asked to give occasional one-off bonus of \$10 to 1-3 of the workers who had consistently worked well.
- Several of the children continue to require ongoing medical treatment - Marc for HIV and other children for malaria. Several children have needed operations during the year particularly for hernia and appendicitis. The Manager has a contact with the doctor who is now called when any child is ill. This has proved a lot more efficient and cost effective than trying to use the official system.
- The Prokin trustees' meeting had to be held by zoom because of the lockdown. During the year the trustees are informed of various items as they happen.
- We are very conscious that people are struggling financially in this country. The Manager has been repeatedly warned that gifts coming in are limited and that, as much as possible, he must try to reduce expenses in Kinshasa.

### **Financial review**

- The charity's net assets at the year-end increased by £49,333 (2022 £74,228) to £688,601 (2022 £639,268) with net current assets (mainly cash) amounting to £589,410 (2022 £536,036). Investment income increased this year to £848 (2022 £70) on cash deposits.
- Total resources expended decreased this year by £12,766 (2022 £36,188) to £224,380 (2022 £237,146). The resources expended have exceeded donations by £89,640 (2022 £92,391).

## **Project Kinshasa (PROKIN)**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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#### **Financial review** *(continued)*

- The cost Expenditure Budget of £300,000 (2022 £270,000) was under spent by £75,620 (2022 £32,854). A provisional cost Budget has been set for FY2023/4 at £210,000 (2022 £270,000).

#### **Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Project Kinshasa (PROKIN)**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2023**

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The trustees' annual report was approved on 24 January 2024 and signed on behalf of the board of trustees by:

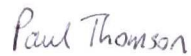
Arthur Hodgett  
Trustee



Ruth Howgego  
Trustee



Paul Thomson  
Trustee



## **Project Kinshasa (PROKIN)**

### **Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN)**

**Year ended 31 March 2023**

---

I report to the trustees on my examination of the financial statements of Project Kinshasa (PROKIN) ('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 and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

## **Project Kinshasa (PROKIN)**

### **Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN) *(continued)***

**Year ended 31 March 2023**

---

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



William A S Gunn CA  
Charles Burrows & Co  
Chartered Accountants  
Independent Examiner

7 Palmerston Place  
Edinburgh  
EH12 5AH

24 January 2024

## Project Kinshasa (PROKIN)

### Statement of Financial Activities

Year ended 31 March 2023

|   |      | 2023                    |                       | 2022             |                |
|---|------|-------------------------|-----------------------|------------------|----------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |                |
| <b>Income and endowments</b>                |      |                         |                       |                  |                |
| Donations and legacies                      | 4    | 271,244                 | 1,621                 | 272,865          | 311,304        |
| Investment income                           | 5    | 848                     | –                     | 848              | 70             |
| <b>Total income</b>                         |      | <u>272,092</u>          | <u>1,621</u>          | <u>273,713</u>   | <u>311,374</u> |
| <b>Expenditure</b>                          |      |                         |                       |                  |                |
| Expenditure on raising funds:               |      |                         |                       |                  |                |
| Costs of raising donations and legacies     | 6    | 3,460                   | –                     | 3,460            | 2,074          |
| Expenditure on charitable activities        | 7,8  | 219,299                 | 1,621                 | 220,920          | 235,072        |
| <b>Total expenditure</b>                    |      | <u>222,759</u>          | <u>1,621</u>          | <u>224,380</u>   | <u>237,146</u> |
| <b>Net income and net movement in funds</b> |      | <u>49,333</u>           | <u>–</u>              | <u>49,333</u>    | <u>74,228</u>  |
| <b>Reconciliation of funds</b>              |      |                         |                       |                  |                |
| Total funds brought forward                 |      | 639,268                 | –                     | 639,268          | 565,040        |
| <b>Total funds carried forward</b>          |      | <u>688,601</u>          | <u>–</u>              | <u>688,601</u>   | <u>639,268</u> |

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

The notes on pages 10 to 16 form part of these financial statements.

# Project Kinshasa (PROKIN)


## Statement of Financial Position

31 March 2023

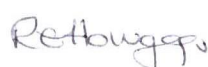
|   | Note | 2023           | 2022           |
|---|------|----------------|----------------|
|   |      | £              | £              |
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 13   | 99,191         | 103,232        |
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 14   | 131,125        | 17,788         |
| Cash at bank and in hand                              |      | 459,285        | 521,581        |
|   |      | <u>590,410</u> | <u>539,369</u> |
| <b>Creditors: amounts falling due within one year</b> | 15   | <u>1,000</u>   | <u>3,333</u>   |
| <b>Net current assets</b>                             |      | 589,410        | 536,036        |
| <b>Total assets less current liabilities</b>          |      | <u>688,601</u> | <u>639,268</u> |
| <b>Net assets</b>                                     |      | <u>688,601</u> | <u>639,268</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Unrestricted funds                                    |      | 688,601        | 639,268        |
| <b>Total charity funds</b>                            | 16   | <u>688,601</u> | <u>639,268</u> |

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2024, and are signed on behalf of the board by:

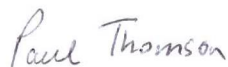
Arthur Hodgett  
Trustee



Ruth Howgego  
Trustee



Paul Thomson  
Trustee



The notes on pages 10 to 16 form part of these financial statements.

# **Project Kinshasa (PROKIN)**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England, Wales and Scotland and is unincorporated. The address of the principal office is 12 Cheviot View, Lowick, Berwick Upon Tweed, TD15 2TY.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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), (Charities SORP (FRS 102)), the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when their purpose is specified by the donor or by the terms of an appeal or where they are raised for a particular purpose or project.



## Project Kinshasa (PROKIN)

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 3. Accounting policies (continued)

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Donations and legacies

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                    |                            |                          |                          |
| Donations                           | 120,106                    | 1,621                    | 121,727                  |
| Tax recovered on Gift Aid donations | 13,013                     | –                        | 13,013                   |
| <b>Legacies</b>                     |                            |                          |                          |
| Legacies                            | 138,125                    | –                        | 138,125                  |
|                                     | <u>271,244</u>             | <u>1,621</u>             | <u>272,865</u>           |
|                                     |                            |                          |                          |
|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
| <b>Donations</b>                    |                            |                          |                          |
| Donations                           | 131,855                    | –                        | 131,855                  |
| Tax recovered on Gift Aid donations | 12,900                     | –                        | 12,900                   |
| <b>Legacies</b>                     |                            |                          |                          |
| Legacies                            | 166,549                    | –                        | 166,549                  |
|                                     | <u>311,304</u>             | <u>–</u>                 | <u>311,304</u>           |

#### 5. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 848                        | 848                      | 70                         | 70                       |

## Project Kinshasa (PROKIN)

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Costs of raising donations and legacies

|                          | Unrestricted<br>Funds | <b>Total Funds<br/>2023</b> | Unrestricted<br>Funds | Total Funds<br>2022 |
|--------------------------|-----------------------|-----------------------------|-----------------------|---------------------|
|                          | £                     | £                           | £                     | £                   |
| Cost of generating funds | 3,460                 | 3,460                       | 2,074                 | 2,074               |

#### 7. Expenditure on charitable activities by fund type

|               | Unrestricted<br>Funds | Restricted<br>Funds | <b>Total Funds<br/>2023</b> |
|---------------|-----------------------|---------------------|-----------------------------|
|               | £                     | £                   | £                           |
| Orphanage     | 179,442               | 1,621               | 181,063                     |
| Support costs | 39,857                | –                   | 39,857                      |
|               | <u>219,299</u>        | <u>1,621</u>        | <u>220,920</u>              |

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 |
|---------------|-----------------------|---------------------|---------------------|
|               | £                     | £                   | £                   |
| Orphanage     | 191,621               | 1,579               | 193,200             |
| Support costs | 41,872                | –                   | 41,872              |
|               | <u>233,493</u>        | <u>1,579</u>        | <u>235,072</u>      |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly | Support costs | <b>Total funds<br/>2023</b> | Total fund<br>2022 |
|------------------|--------------------------------------|---------------|-----------------------------|--------------------|
|                  | £                                    | £             | £                           | £                  |
| Orphanage        | 181,063                              | 38,857        | 219,920                     | 235,072            |
| Governance costs | –                                    | 1,000         | 1,000                       | –                  |
|                  | <u>181,063</u>                       | <u>39,857</u> | <u>220,920</u>              | <u>235,072</u>     |

#### 9. Net income

Net income is stated after charging/(crediting):

|                                       | <b>2023</b>  | 2022         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | <u>4,041</u> | <u>5,638</u> |

## Project Kinshasa (PROKIN)

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 10. Independent examination fees

|  | <b>2023</b>  | 2022     |
|--|--------------|----------|
|  | <b>£</b>     | £        |
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>1,000</u> | <u>–</u> |

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | <b>2023</b>   | 2022          |
|--------------------|---------------|---------------|
|                    | <b>£</b>      | £             |
| Wages and salaries | <u>31,208</u> | <u>28,509</u> |

The average head count of employees during the year was 15 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

There were no pensions and social security costs. All workers are employed by PROKIN in Kinshasa.

The number of orphans this financial year was 38 (2022 39).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022 - £nil).

One trustee, Barbara Curtis, was reimbursed £3,502 for cash items bought wholly and exclusively for the charity during the year (2022 - £3,902).

There were no related party transactions during the year (2022 - £nil).

#### 13. Tangible fixed assets

|                                   | Freehold<br>property<br>£ | Motor<br>vehicles<br>£ | <b>Total<br/>£</b> |
|-----------------------------------|---------------------------|------------------------|--------------------|
| <b>Cost</b>                       |                           |                        |                    |
| At 1 April 2022 and 31 March 2023 | <u>95,634</u>             | <u>38,209</u>          | <u>133,843</u>     |
| <b>Depreciation</b>               |                           |                        |                    |
| At 1 April 2022                   | –                         | 30,611                 | 30,611             |
| Charge for the year               | –                         | 4,041                  | 4,041              |
| At 31 March 2023                  | <u>–</u>                  | <u>34,652</u>          | <u>34,652</u>      |
| <b>Carrying amount</b>            |                           |                        |                    |
| At 31 March 2023                  | <u>95,634</u>             | <u>3,557</u>           | <u>99,191</u>      |
| At 31 March 2022                  | <u>95,634</u>             | <u>7,598</u>           | <u>103,232</u>     |

## Project Kinshasa (PROKIN)

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 14. Debtors

|                                | <b>2023</b>    | 2022          |
|--------------------------------|----------------|---------------|
|                                | £              | £             |
| Prepayments and accrued income | 113,000        | –             |
| Other debtors                  | 18,125         | 17,788        |
|                                | <u>131,125</u> | <u>17,788</u> |

#### 15. Creditors: amounts falling due within one year

|                              | <b>2023</b>  | 2022         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | 1,000        | –            |
| Other creditors              | –            | 3,333        |
|                              | <u>1,000</u> | <u>3,333</u> |

#### 16. Analysis of charitable funds

##### Unrestricted funds

|              | At 1 April<br>2022 | Income         | Expenditure      | At 31 March<br>2023 |
|--------------|--------------------|----------------|------------------|---------------------|
|              | £                  | £              | £                | £                   |
| General fund | <u>639,268</u>     | <u>272,092</u> | <u>(222,759)</u> | <u>688,601</u>      |

|              | At 1 April<br>2021 | Income         | Expenditure      | At 31 March<br>2022 |
|--------------|--------------------|----------------|------------------|---------------------|
|              | £                  | £              | £                | £                   |
| General fund | <u>563,461</u>     | <u>311,374</u> | <u>(235,567)</u> | <u>639,268</u>      |

##### Restricted funds

|                 | At 1 April<br>2022 | Income       | Expenditure    | At 31 March<br>2023 |
|-----------------|--------------------|--------------|----------------|---------------------|
|                 | £                  | £            | £              | £                   |
| Restricted fund | <u>–</u>           | <u>1,621</u> | <u>(1,621)</u> | <u>–</u>            |

|                 | At 1 April<br>2021 | Income   | Expenditure    | At 31 March<br>2022 |
|-----------------|--------------------|----------|----------------|---------------------|
|                 | £                  | £        | £              | £                   |
| Restricted fund | <u>1,579</u>       | <u>–</u> | <u>(1,579)</u> | <u>–</u>            |

Funds to be used for education and Christmas gifts for orphans.

## Project Kinshasa (PROKIN)

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 17. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 99,191                     | 99,191                   |
| Current assets             | 590,410                    | 590,410                  |
| Creditors less than 1 year | (1,000)                    | (1,000)                  |
| <b>Net assets</b>          | <u>688,601</u>             | <u>688,601</u>           |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 103,232                    | 103,232                  |
| Current assets             | 539,369                    | 539,369                  |
| Creditors less than 1 year | (3,333)                    | (3,333)                  |
| <b>Net assets</b>          | <u>639,268</u>             | <u>639,268</u>           |

#### 18. Funds received as agent or held as custodian trustee

During the year the charity received donations amounting to £23,333 on behalf of specific persons and needs. These donations were forwarded direct to those specified and are not included in these financial statements.

**Project Kinshasa (PROKIN)**

**Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**

## Project Kinshasa (PROKIN)

### Detailed Statement of Financial Activities

Year ended 31 March 2023

|  | 2023           | 2022           |
|--|----------------|----------------|
|  | £              | £              |
| <b>Income and endowments</b>                   |                |                |
| <b>Donations and legacies</b>                  |                |                |
| Donations                                      | 121,727        | 131,855        |
| Tax recovered on Gift Aid donations            | 13,013         | 12,900         |
| Legacies                                       | 138,125        | 166,549        |
|  | <u>272,865</u> | <u>311,304</u> |
| <b>Investment income</b>                       |                |                |
| Bank interest receivable                       | 848            | 70             |
|  | <u>848</u>     | <u>70</u>      |
| <b>Total income</b>                            | <u>273,713</u> | <u>311,374</u> |
| <b>Expenditure</b>                             |                |                |
| <b>Costs of raising donations and legacies</b> |                |                |
| Cost of PROKIN calendar                        | 534            | 486            |
| Production of news sheet                       | 2,926          | 1,588          |
|  | <u>3,460</u>   | <u>2,074</u>   |
| <b>Expenditure on charitable activities</b>    |                |                |
| Wages and salaries                             | 31,208         | 28,509         |
| Orphanage costs                                | 133,975        | 147,379        |
| Transport costs                                | 39,533         | 36,535         |
| Financial costs                                | 3,063          | 2,307          |
| Legal and professional fees                    | 1,000          | 163            |
| Telephone                                      | 5,022          | 6,486          |
| Other office costs                             | 2,135          | 3,289          |
| Depreciation                                   | 4,041          | 5,638          |
| Financial costs                                | 492            | 3,425          |
| Other projects                                 | 451            | 1,341          |
|  | <u>220,920</u> | <u>235,072</u> |
| <b>Total expenditure</b>                       | <u>224,380</u> | <u>237,146</u> |
| <b>Net income</b>                              | <u>49,333</u>  | <u>74,228</u>  |

## Project Kinshasa (PROKIN)

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

|  | 2023           | 2022           |
|--|----------------|----------------|
|  | £              | £              |
| <b>Costs of raising donations and legacies</b> |                |                |
| <b>Cost of generating funds</b>                |                |                |
| Cost of PROKIN calendar                        | 534            | 486            |
| Production of news sheet                       | 2,926          | 1,588          |
|  | <u>3,460</u>   | <u>2,074</u>   |
|  |                |                |
| <b>Costs of raising donations and legacies</b> | <u>3,460</u>   | <u>2,074</u>   |
|  |                |                |
| <b>Expenditure on charitable activities</b>    |                |                |
| <b>Orphanage</b>                               |                |                |
| <i>Activities undertaken directly</i>          |                |                |
| Orphanage costs                                | 133,975        | 147,379        |
| Transport costs                                | 39,533         | 36,535         |
| Financial costs                                | 3,063          | 2,307          |
| Depreciation                                   | 4,041          | 5,638          |
| Other projects                                 | 451            | 1,341          |
|  | <u>181,063</u> | <u>193,200</u> |
|  |                |                |
| <b>Support costs</b>                           |                |                |
| Wages  | 31,208         | 28,509         |
| Legal fees                                     | –              | 163            |
| Communications costs                           | 5,022          | 6,486          |
| Postage and stationery                         | 2,135          | 3,289          |
| Miscellaneous                                  | 492            | 3,425          |
|  | <u>38,857</u>  | <u>41,872</u>  |
|  |                |                |
| <b>Governance costs</b>                        |                |                |
| Independent examiner's fees                    | 1,000          | –              |
|  | <u>1,000</u>   | <u>–</u>       |
|  |                |                |
| <b>Expenditure on charitable activities</b>    | <u>220,920</u> | <u>235,072</u> |

**PROJECT KINSHASA**

England & Wales - Charity number 1092338

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# Accounts

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**PROJECT KINSHASA (PROKIN)**

**Report and Financial Statements**

**Year ended: 31 March 2022**

**Charity commission numbers  
1092338 England – SC038886 Scotland**

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| Independent examiners<br>Statement   | 8    |
| Statement of financial activities    | 9    |
| Balance sheet                        | 10   |
| Notes to the accounts                | 11   |

**Legal and administrative information**

**Trustees**

James Anderson  
Barbara Curtis  
James Smith Flett (Resigned 10<sup>th</sup> May 2021)  
Arthur Hodgett  
Ruth Howgego  
Paul Thomson

**Independent Examiner**

Mark David Hodgett

**Bankers**

Barclays Bank PLC  
Hide Hill  
Berwick - upon - Tweed TD15 1AF

## **Report of the Trustees**

The trustees present their report along with the financial statement of the charity for the year ending 31st March 2022. The financial statement has been prepared in accordance with the accounting policies set out on page 11

### **Constitution and Objects**

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland)

The objects of the charity are:

- To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention.
- To advance religion by paying Christian workers and by holding services for teaching and worship and: -
- To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

### **Financial review**

- The charity's net assets at the year-end increased by £74K to £639K with net current assets (mainly cash) amounting to £536K.  
Investment income decreased this year to £70 on cash deposits.
- Total resources expended decreased this year by £38K to £236K. The resources expended have exceeded donations by £91K.
- The cost Expenditure Budget of £270K was under spent by £34K. A provisional cost Budget has been set for FY2022/3 at £270K.

## Activities

Annual Report for Prokin – Year ended 31st March 2022

Arriving at the end of another year, we can look back and see how the work of Prokin in Kinshasa has continued during the year.

1. On 30th March, 2021, Etienne, who had epilepsy, died suddenly. His funeral took place on April 3<sup>rd</sup>, 2021. A few days after the burial, it was a shock to find that the grave had been destroyed. The cemetery workers had not protected the grave as they were supposed to, so it was decided that Prokin workers would do the necessary work to construct the encasement of the grave.
2. All the dormitories and refectory have been completely renovated and Shadrach (one of the Prokin boys) has done big paintings to decorate the walls. Petit, another of the Prokin boys, did all the construction work with some help from one of the Prokin workers. Petit has also made 5 new tables/benches for the refectory. He also replaced the refectory roof.
3. Prokin now rent four very small 'flats.' (Flat 1 is for Glody, Noel and Jonathan; Flat 2 is for Bruno and Maurice; Flat 3 is for Jean Paul, Dieu Merci and Joel; Flat 4 is for Iza, José and Junior). Eder who used to live in a flat has now left Prokin and is independent. Most of these boys have finished their studies and are looking for employment which is currently very difficult to find in Kinshasa. Mike continues to rent his own room and Prokin gives him a little help with food and pays for his studies. There is the desire for some of the older girls to be able to move out of the compound into rented accommodation, but this can only take place if a reliable and responsible lady can be found to be their guardian – as it is very unwise for young women to be 'alone' in Kinshasa.
4. The two projects of Soap making and purifying water to sell in sachets were at a standstill for a large part of this financial year. The part for the soap making machine was difficult to find and it is only recently that the correct part has been found. Currently tests are being done to check things are working properly. The water project was put on hold as a new law was introduced forbidding the sale of water in sachets. It wasn't until December 2021 that the water project restarted. Now the purified water is put into 'bidons' which are then sealed.
5. The work in the different assemblies has continued well with weekly meetings plus regular day conferences.
6. The Farm Project continues well with a few pigs being used for food at Prokin and others being sold. The fish ponds have also produced some food for Prokin.

7. Funds are kept in the Prokin Community Account to cover the normal running costs.

On 31<sup>st</sup> March 2022, the Prokin's accounts are:

Prokin Business Current Account

Prokin Business Premium Account

Prokin Rate Reward Account

Equals Group

8. In June 2021, it was decided that Damien would have to leave Prokin after he attacked one of the Prokin boys. He was returned to the Catholic sisters (who originally brought him to Prokin). Then Damien was sent to a home for badly behaved boys which is under the care of the police.

9. After working at Prokin since its beginning in 2000, Papa Senga retired. He was given a sum for his retirement.

10. In June 2021, Brinel, a little abandoned girl, came to Prokin. But in late August 2021, her grandmother came to reclaim her. The Prokin Manager contacted the authorities – and so, following their instructions, the grandmother was able to reclaim Brinel.

11. Several of the Prokin children have needed operations (hernia and appendectomies). These have been costly but the medical care of the children is part of Prokin's responsibility. Recently the Manager has made arrangements with a reliable doctor, who comes to Prokin when necessary, to make preliminary diagnoses. This reduces costs.

12. Rachel has now passed her degree exams and is now doing an apprenticeship in a big company.

13. In August 2021, David Kamatsho's grandmother came to ask to take him to his mother in Nairobi. The Manager contacted the authorities for advice and he was told to allow David to leave Prokin.

14. In early June, the local electric sub-station exploded. This caused fires in the electric systems in the area. At Prokin the solar panel control box was burnt out so this had to be replaced.

15. In view of the continuing rising cost of living in Kinshasa, it was decided to further increase the monthly pay of the workers by \$5 as from January 2022.

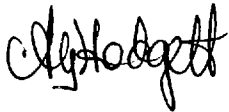
In addition, each worker continues to receive a monthly allowance for their travelling expenses to and from Prokin. The workers received their usual Christmas bonus of 50% of their monthly pay.

The Manager continues to give occasional one-off bonus of \$10 to 1-3 of the workers who had consistently worked well.

16. The Manager's wife and his two children are living in Cyprus where she is receiving ongoing medical treatment. In January, 2022, the daughter was taken ill and hospitalised. In March 2022 she died. The Manager had been prevented from travelling to Cyprus because of the pandemic. Because of various complications, the Manager was not able to travel in time for the funeral, but he planned to go as soon as a flight could be arranged

17. The Prokin trustees' meeting was held on zoom.

Signed on behalf of the trustees



Paul Thomson  
Paul Thomson

## Independent examiners report to the Trustees of Project Kinshasa (PROKIN)

I report on the accounts of the Trust for year ended 31<sup>st</sup> March 2022

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity considers that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:-

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINERS REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### INDEPENDENT EXAMINERS STATEMENT

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

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

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

have not been met; or

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

Name: **Mark David Hodgett** ICAS (M21206)

Signature: 

Date: 15/12/22

## Statement of Financial Activities for year ended 31 March 2022

|   |       | 2021/22        | 2020/21        |
|---|-------|----------------|----------------|
|   | Notes | £              | £              |
| <b><u>Incoming Resources</u></b>                          |       |                |                |
| Donations   | 12    | 144,755        | 148,137        |
| Bequests  |       | 166,549        | 51,000         |
| Income activities in furtherance of charitable objectives | 2     | (1,341)        | 5,909          |
| Investment income   | 3     | 70             | 848            |
| Profit (Loss) on sale of assets                           |       |                | 0              |
| <b>Total Incoming Resources</b>                           |       | 310,033        | 205,894        |
| <b><u>Resources expended</u></b>                          |       |                |                |
| Cost of generating funds                                  | 4     | 2,074          | 3,749          |
| Cost of activities for charitable objects                 | 5     | 191,859        | 226,187        |
| Support costs   | 6     | 41,872         | 43,398         |
| Management and administration                             | 7     | 0              | 0              |
| <b>Total Resources expended</b>                           |       | 235,805        | 273,334        |
| Net movement in funds                                     |       | 74,228         | (67,440)       |
| Balance at 1 April 2021 (1 April 2020)                    |       | 565,040        | 632,480        |
| <b>Balance at 31 March 2022 (31 March 2021)</b>           |       | <b>639,268</b> | <b>565,040</b> |

**Balance Sheet as at 31 March 2022**

|   | Notes | 2021/22<br>£          | 2020/21<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |       |                       |                       |
| <b>Tangible Assets</b>                                | 8     | <u>103,232</u>        | <u>103,422</u>        |
| <b>Current assets</b>                                 |       |                       |                       |
| Stock/WIP   |       |                       |                       |
| Debtors   | 9     | 17,788                | 20,774                |
| Investments (short term)                              |       | 439,155               | 384,117               |
| Cash in transit                                       |       | 0                     | 0                     |
| Cash at bank and in hand                              |       | 82,426                | 60,801                |
| <b>Total current assets</b>                           |       | <u>539,369</u>        | <u>465,692</u>        |
| <b>Creditors: amounts falling due within one year</b> | 10    | 3,333                 | (4,074)               |
| <b>Net current assets</b>                             |       | 536,036               | 461,618               |
| <b>Total assets less current liabilities</b>          |       | 639,268               | 565,040               |
| <b>FUNDS</b>  |       | <u><u>639,268</u></u> | <u><u>565,040</u></u> |

Signed on behalf of the trustees





Paul Thomson

## Notes forming part of the financial statements for the year ended 31 March 2022

### 1) Accounting standards

These accounts have been prepared in accordance with accounting standards and accounting and reporting by charities - Statement of recommended practice (SORP) 2005 and the charities act 1993

|  | 2021/22        | 2020/21        |
|--|----------------|----------------|
|  | £              | £              |
| <b>2) Income from activities in furtherance of charitable objectives</b> |                |                |
| Other projects (Farm, Water, Shadrak)                                    | 477            | 6,484          |
| Soap Project   | <u>(1,818)</u> | <u>(575)</u>   |
|  | (1,341)        | 5,909          |
| <b>3) Investment income</b>  |                |                |
| Short term deposits  | 70             | 848            |
| <b>4) Cost of generating funds</b>                                       |                |                |
| Cost of PROKIN calendar  | 486            | 931            |
| Production of news sheet   | 1,588          | 2,818          |
|  | <u>2,074</u>   | <u>3,749</u>   |
| <b>5) Cost of activities for charitable objects</b>                      |                |                |
| Financial  | 2,307          | 16,451         |
| Transport  | 36,535         | 38,840         |
| Orphanage costs  | 153,017        | 170,896        |
|  | <u>191,859</u> | <u>226,187</u> |
| <b>6) Support costs</b>  |                |                |
| Manager costs  | 3,425          | 0              |
| Wages  | 28,509         | 32,786         |
| Communications   | 6,486          | 8,394          |
| Stationery etc   | 3,289          | 2,218          |
| Legal  | 163            | 0              |
|  | <u>41,872</u>  | <u>43,398</u>  |

The average number of casual workers this financial year was 17.

The Number of orphans this financial year was 39.

There were no pensions and social security costs. All workers are employed by Prokin in Kinshasa.

|   | 2021/22<br>£ | 2020/21<br>£ |
|---|--------------|--------------|
| <b>7) Management and administration</b> |              |              |
| Legal documents                         | 0            | 0            |
|   | <u>0</u>     | <u>0</u>     |

**8) Tangible Assets**

| FY2021/22               | Buildings     | Seba<br>Car     | Mini<br>Buses   | Kapafule<br>Car | Pic-up         | Total           |
|-------------------------|---------------|-----------------|-----------------|-----------------|----------------|-----------------|
| AT COST                 | 95,634        | 10,014          | 12,030          | 4,715           | 6,000          | 128,393         |
| ADDITIONS – THIS PERIOD |               |                 |                 | 5,450           |                | 5,450           |
| DISPOSALS – THIS PERIOD |               |                 |                 |                 |                |                 |
|                         | <u>95,634</u> | <u>10,014</u>   | <u>12,030</u>   | <u>10,165</u>   | <u>6,000</u>   | <u>133,843</u>  |
| DEPR. B/FWD             |               | (10,014)        | (9,538)         | (3,550)         | (1,871)        | (24,973)        |
| DEPR. THIS PERIOD       |               |                 | (2,492)         | (1,843)         | (1,303)        | (5,638)         |
| DEPR. TO DATE           | -             | <u>(10,014)</u> | <u>(12,030)</u> | <u>(5,393)</u>  | <u>(3,174)</u> | <u>(30,611)</u> |
| NET BOOK VALUE          | <u>95,634</u> | <u>0</u>        | <u>0</u>        | <u>4,772</u>    | <u>2,826</u>   | <u>103,232</u>  |

Vehicles 25% straight line

|                                 | 2021/22<br>£  | 2020/21<br>£  |
|---------------------------------|---------------|---------------|
| <b>9) Debtors</b>               |               |               |
| Accrued income - Inland revenue | 12,900        | 14,284        |
| Unpresented Cheques             | 0             | 2,350         |
| Loans - Workers                 | 4,888         | 4,140         |
|                                 | <u>17,788</u> | <u>20,774</u> |

**10) Creditors: amounts falling due within one year**

|                |              |              |
|----------------|--------------|--------------|
| PB Curtis      | 224          | 472          |
| Seba - Manager | 3,109        | 3,602        |
| Others         | 0            |              |
|                | <u>3,333</u> | <u>4,074</u> |



**PROJECT KINSHASA**

England & Wales - Charity number 1092338

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# Accounts

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# **PROJECT KINSHASA (PROKIN)**

## **Report and Financial Statements**

**Year ended: 31 March 2021**

**Charity commission numbers  
1092338 England – SC038886 Scotland**

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## **Legal and administrative information**

### **Trustees**

James Anderson  
Barbara Curtis  
James Smith Flett  
Arthur Hodgett  
Ruth Howgego  
Paul Thomson

### **Independent Examiner**

Mark David Hodgett

### **Bankers**

Barclays Bank PLC  
Hide Hill  
Berwick - upon - Tweed TD15 1AF

## Report of the Trustees

The trustees present their report along with the financial statement of the charity for the year ending 31st March 2021. The financial statement has been prepared in accordance with the accounting policies set out on page 10

### Constitution and Objects

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland)

The objects of the charity are:

- To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention.
- To advance religion by paying Christian workers and by holding services for teaching and worship and: -
- To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

### Financial review

- The charity's net assets at the year end decreased by £67K to £565K with net current assets (mainly cash) amounting to 466K.  
Investment income decreased this year to £848 on cash deposits.
- Total resources expended increased this year by £33K to £273K. The resources expended have exceeded donations of £148K.
- The cost Expenditure Budget of £241K was over spent by £32K. A provisional cost Budget has been set for FY2021/2 at £270K.

## Activities

Annual Report for Prokin – Year ended 31st March 2021

Arriving at the end of another year, we can look back and see how the work of Prokin in Kinshasa has continued during the year.

1. Three new children have come to Prokin during this financial year: (Damien, Emmany, David Mutombo).
2. Light and her mother, Diane, left Prokin after Diane's brother-in-law died and she and Light went to live with her sister.
3. Prokin continues to rent three very small 'flats', with a fourth one in preparation. (Flat 1 is for Glody, Noel and Jonathan; Flat 2 is for Mputu Maurice and Bruno; Flat 3 is for Eder, J. Paul and Dieu Merci). Mike now rents his own room and Prokin gives him a little help with food and pays for his studies.
4. The two projects of Soap making and purifying water to sell in sachets have continued to have difficulties this financial year. The soap machine broke down and so far, the part needed has not been found. The water project has ticked over slowly, but again the Coronavirus meant that fewer people were buying water sachets as fewer people were on the streets.
5. The work in the different assemblies has continued well. At Kinkole building work has started to construct toilets, a few showers, and a guest room. The little assembly at Unikin has had to move from the rented room. A small hangar-type building was constructed for them.
6. The Farm Project continues well with several pigs being used for food at Prokin and others being sold.
7. Funds are kept in the Prokin Community Account to cover the normal running costs.

On 31<sup>st</sup> March 2021, the Prokin's accounts are:

Prokin Business Current Account  
Prokin Business Premium Account  
Prokin Rate Reward Account  
Equals Group

**8.** In view of the continuing rising cost of living in Kinshasa, it was decided to further increase the monthly pay of the workers by \$5 as from January 2021.

In addition, each worker continues to receive a monthly allowance for their travelling expenses to and from Prokin. The workers received their usual Christmas bonus of 50% of their monthly pay.

The Manager was also asked to give occasional one-off bonus of \$10 to 1-3 of the workers who had consistently worked well.

**9.** There are a lot of 'extra' school costs - monies that the children are obliged to pay each day. Several of the older school children travel to their studies by local bus. Others are following various courses or apprenticeships. There are now several children who are studying at university. During the year the pandemic meant that schools and education establishments were closed for several months.

**10.** The Manager's wife and his two children are living in Cyprus where she is receiving ongoing medical treatment. The Manager had booked to go to Cyprus to spend 2 months with them in the summer of 2020, but the restrictions caused by the Coronavirus have meant that this trip had to be postponed. Virtually all of his air travel costs were refunded early 2021. As the pandemic situation continues it is doubtful that he will be able to go to Cyprus in 2021.

**11.** Several of the children continue to require ongoing medical treatment - Maria for tuberculosis, plus Mark and now Damien for HIV. Eder regularly requires a new prosthetic leg. At Christmas he was measured for a new leg but was not fitted with it until March. Several children have needed operations and Rachel is still waiting for an operation.

**12.** Medical costs have again been high this year. Malaria continues to be prevalent in Kinshasa with many people dying. Several of the children as well as the Manager have had to receive hospital treatment for this.

**13.** The Prokin trustees' meeting had to be held by zoom because of lockdown.

**14.** Daniel Kabuema's wife of the assembly at Mpassa needs an operation, but as she is still breast-feeding the baby, this has had to be delayed.

15. In December, Mr. Kapafule Kitengie, the Manager's assistant was married. They had the civil marriage, followed by the custom marriage, followed by the religious ceremony.

16. In 2020, solar panels were installed at Prokin and at the Manager's house. The Manager's house was hit by lightning, after which lightening conductors were installed.

17. During 2020 a lot of improvement work was carried out at Prokin. The dormitories have now been renovated. Currently work is being done to improve the refectory. The main work has been done by two of the older boys, Iza and Petit, with some help from Charles the minibus driver. Petit has strengthened all the bunk beds.

18. In March 2021 we got the sad news of Etienne's death. He had been at Prokin for many years and suffered from epilepsy. He was very limited in his speech and what he could do and was very much a part of the Prokin family. Before he could be taken to hospital he died. He will be greatly missed.

Signed on behalf of the trustees

*Ally Hodge*

*Rebecca*

*Paul Thomson*

## Independent examiners report to the Trustees of Project Kinshasa (PROKIN)

I report on the accounts of the Trust for year ended 31<sup>st</sup> March 2021

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity considers that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:-

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINERS REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### INDEPENDENT EXAMINERS STATEMENT

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

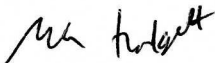
(1) which gives me reasonable cause to believe that in any material respect the requirements:-

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

have not been met; or

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

Name: **Mark David Hodgett** ICAS (M21206)

Signature: 

Date: 15/11/2021

## Statement of Financial Activities for year ended 31 March 2021

|  |       | 2020/21        | 2019/20        |
|--|-------|----------------|----------------|
|  | Notes | £              | £              |
| <b><u>Incoming Resources</u></b>                           |       |                |                |
| Donations  | 12    | 148,137        | 161,401        |
| Bequests   |       | 51,000         | 342,438        |
| Income activities in furtherance of charitable objectives. | 2     | 5,909          | 3,285          |
| Investment income  | 3     | 848            | 956            |
| Profit (Loss) on sale of assets                            |       |                | 0              |
| <b>Total Incoming Resources</b>                            |       | 205,894        | 508,080        |
| <b><u>Resources expended</u></b>                           |       |                |                |
| Cost of generating funds                                   | 4     | 3,749          | 3,859          |
| Cost of activities for charitable objects                  | 5     | 226,187        | 194,183        |
| Support costs  | 6     | 43,398         | 42,238         |
| Management and administration                              | 7     | 0              | 0              |
| <b>Total Resources expended</b>                            |       | 273,334        | 240,280        |
| Net movement in funds                                      |       | (67,440)       | 267,800        |
| Balance at 1 April 2020 (1 April 2019)                     |       | 632,480        | 364,680        |
| <b>Balance at 31 March 2021 (31 March 2020)</b>            |       | <b>565,040</b> | <b>632,480</b> |

### Balance Sheet as at 31 March 2021

|   | Notes | 2020/21<br>£   | 2019/20<br>£   |
|---|-------|----------------|----------------|
| <b>Fixed Assets</b>                                   |       |                |                |
| <b>Tangible Assets</b>                                | 8     | <u>103,422</u> | <u>120,565</u> |
| <b>Current assets</b>                                 |       |                |                |
| Stock/WIP   |       |                |                |
| Debtors   | 9     | 20,774         | 14,397         |
| Investments (short term)                              |       | 384,117        | 388,729        |
| Cash in transit                                       |       | 0              | 9,586          |
| Cash at bank and in hand                              |       | 60,801         | 105,358        |
| <b>Total current assets</b>                           |       | <u>465,692</u> | <u>518,070</u> |
| <b>Creditors: amounts falling due within one year</b> | 10    | 4,074          | 6,155          |
| <b>Net current assets</b>                             |       | 461,618        | 511,915        |
| <b>Total assets less current liabilities</b>          |       | 565,040        | 632,480        |
| <b>FUNDS</b>  |       | <u>565,040</u> | <u>632,480</u> |

Signed on behalf of the trustees

*Clly Hodge*

*R. Chouge*

*Paul Thomson*

Notes forming part of the financial statements for the year ended 31 March 2021

**1) Accounting standards**

These accounts have been prepared in accordance with accounting standards and accounting and reporting by charities - Statement of recommended practice (SORP) 2005 and the charities act 1993

|  | 2020/21        | 2019/20        |
|--|----------------|----------------|
|  | £              | £              |
| <b>2) Income from activities in furtherance of charitable objectives</b> |                |                |
| Other projects (Farm, Water, Shadrak)                                    | 6,484          | 3,103          |
| Soap Project   | <u>(575)</u>   | <u>182</u>     |
|  | 5,909          | 3,285          |
| <b>3) Investment income</b>  |                |                |
| Short term deposits  | 848            | 956            |
| <b>4) Cost of generating funds</b>                                       |                |                |
| Cost of PROKIN calendar  | 931            | 507            |
| Production of news sheet   | 2,818          | 3,352          |
|  | <u>3,749</u>   | <u>3,859</u>   |
| <b>5) Cost of activities for charitable objects</b>                      |                |                |
| Financial  | 16,451         | 4,013          |
| Transport  | 38,840         | 43,205         |
| Orphanage costs  | 170,896        | 146,965        |
|  | <u>226,187</u> | <u>194,183</u> |
| <b>6) Support costs</b>  |                |                |
| Wages  | 32,786         | 30,388         |
| Communications   | 8,394          | 8,742          |
| Stationery etc   | 2,218          | 2,375          |
| Legal  | 0              | 733            |
|  | <u>43,398</u>  | <u>42,238</u>  |

The average number of casual workers this financial year was 19. There were no pensions and social security costs. All workers are employed by Prokin in Kinshasa.

|   | 2020/21<br>£ | 2019/20<br>£ |
|---|--------------|--------------|
| <b>7) Management and administration</b> |              |              |
| Legal documents                         | 0            | 0            |
|   | <hr/>        | <hr/>        |
|   | 0            | 0            |

**8) Tangible Assets**

| FY2019/20               | Buildings | Seba<br>Car | Mini<br>Buses | Kapafule<br>Car | Pic-up  | Total    |
|-------------------------|-----------|-------------|---------------|-----------------|---------|----------|
| AT COST                 | 95,634    | 10,014      | 13,102        | 4,715           | 6,000   | 129,465  |
| ADDITIONS – THIS PERIOD |           |             |               |                 |         |          |
| DISPOSALS – THIS PERIOD |           |             | (1,072)       |                 |         | (1,072)  |
|                         | <hr/>     | <hr/>       | <hr/>         | <hr/>           | <hr/>   | <hr/>    |
|                         | 95,634    | 10,014      | 12,030        | 4,715           | 6,000   | 128,393  |
| DEPR. B/FWD             |           | (10,014)    | (6,498)       | (2,353)         | (620)   | (19,485) |
| DEPR. THIS PERIOD       |           |             | (3,038)       | (1,197)         | (1,251) | (5,486)  |
| DEPR. TO DATE           | <hr/>     | <hr/>       | <hr/>         | <hr/>           | <hr/>   | <hr/>    |
|                         | -         | (10,014)    | (9,536)       | (3,550)         | (1,871) | (24,971) |
| NET VALUE               | <hr/>     | <hr/>       | <hr/>         | <hr/>           | <hr/>   | <hr/>    |
|                         | 95,634    | 0           | 2,494         | 1,165           | 4,129   | 103,422  |

Vehicles 25% straight line

Due to the significant movement in exchange rates between USD and GBP, the Trustees have restated Fixed Assets using the actual exchange rate at the year end. This reduces Fixed Assets by £8,777.

|  | 2020/21<br>£  | 2019/20<br>£  |
|--|---------------|---------------|
| <b>9) Debtors</b>                      |               |               |
| Air Fare refund pending                | 0             | 1,579         |
| Accrued income - Inland revenue        | 14,284        | 9,456         |
| Accrued Income – Cheques not presented | 2,350         | 0             |
| Loans - Workers                        | 4,140         | 3,362         |
|  | <u>20,774</u> | <u>14,397</u> |

**10) Creditors: amounts falling due within one year**

|                |              |              |
|----------------|--------------|--------------|
| PB Curtis      | 472          | 443          |
| B Harris       | 0            | 214          |
| Seba - Manager | 3,602        | 5,498        |
| Others         |              |              |
|                | <u>4,074</u> | <u>6,155</u> |

**11) Payments to trustees**

There were no payments made to trustees or those directly associated with trustees.

One trustee, Barbara Curtis was reimbursed £1,674 for the cash items bought which were wholly and exclusively for Prokin during the year.

**12) Breakdown of donations showing restricted Funds**

| Donations in 2019/20                        | Unrestricted Funds £ | Restricted Funds £ | Total funds Received £ |
|---|----------------------|--------------------|------------------------|
| Balance restricted funds B/Fwd from 2019/20 |                      | 3,632              |                        |
| Breakdown of donations received in 2020/21  | 142,962              | 5,175              | 148,137                |
| Restricted funds spent in 2018/19           |                      | (7,228)            |                        |
| Balance restricted funds C/Fwd to 2021/22   |                      | 1,579*             |                        |

- \* Represents Air Fare for Manager.

|                       | 2020/21 | 2019/20 |
|-----------------------|---------|---------|
| <b>13) Audit Fees</b> | NONE    | NONE    |