

The Mango Tree Orphan Support Programme
(Registered Charity Number 1095767)

The Mango Tree Orphan Support Programme
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2021

The Mango Tree Orphan Support Programme
(Registered Charity Number 1095767)

ACCOUNTS
31 March 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

The Trustees who served during the year were:

William Fulton
Gail Fulton
Rachel Lindley (appointed 7th January, 2021)
Nic Merrett
Nick Moss (appointed 7th January, 2021)
Ben Rudman
Giles Harrison

Principal address

57 Bisley Road
Stroud
Gloucestershire
GL5 1HF

Bankers

HSBC Bank plc
99 - 101 Lord Street,
Liverpool,
L2 6PG

CCLA Investment Management Limited

Senator House,
85 Queen Victoria Street,
London EC4V 4ET

Independent Examiner

Peter Taaffe FCA CTA DChA
BWM
Chartered Accountants
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Solicitors

Brabners LLP,
Horton House
Exchange Flags
Liverpool
L2 3YL

The Mango Tree Orphan Support Programme
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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

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

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the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Structure Governance and Management

The Charity is constituted by trust and is governed according to the Charitable Trust Deed of The Mango Tree Orphan Support Programme.

- ▶ The Charity was governed by seven trustees, five of whom served throughout the financial year. Decisions were made by these trustees. The Charity employs no members of staff.
- ▶ Trustees are appointed by resolution of the other trustees. There is no formal training / induction policy for trustees.

Objectives and Activities

- ▶ The objective of The Mango Tree Orphan Support Programme, to carry out its aims for public benefit, is to relieve poverty, sickness and distress and advance education amongst children in Tanzania and other countries in Africa who have lost one or both parents through HIV, AIDS and/or related illness or whose parents are suffering from the above.
- ▶ The main activities of The Mango Tree Orphan Support Programme is fundraising, the provision of grants, providing strategic direction, project development, capacity building, organisational development support and international development contextual oversight, which supports projects and community-based organisations in Eastern and Southern Africa.
- ▶ The plans for the future of The Mango Tree Orphan Support Programme are documented in the Charity's Annual Report, which is available on the website (www.themangotree.org)
- ▶ The Charity has paid due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

In Tanzania, we continue to support the EYETA Organisation, which is supporting orphans in Njombe through the surpluses generated from a microfinance scheme on Pwani and Dar es Salaam Regions. The new organisation for the deaf, the Tanzania Deaf Skills Foundation has been fully registered and is now training teachers and deaf students in Kyela and in Mbeya with our support. We continue to provide support to our Tanzanian orphans in secondary and tertiary education through the good offices of the Moravian Church. Since the year end, we are delighted to report that our investment in Kyela Polytechnic College has been formally handed over to the Tanzanian Government, who has given the College to the Vocational Education and Training Authority (VETA). This secures the future of the College and will provide security for the staff and financial support for the students.

In Kenya, we continue to support the education of orphans registered with our partner organisation, The Mango Tree Orphan Support Trust - Kenya. We are also funding a specific programme for enabling girls to access training in vocational skills and a rescue center in Homa Bay for those escaping gender-based violence. We continue to encourage and promote better monitoring and evaluation and fundraising skills within the organisation, so that The Mango Tree- Kenya may become more financially independent and autonomous. TMT-UK is encouraging TMT-Ke to

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expand its programmes into Malawi as we recognise the poverty levels in that country are high and this growth will further raise the profile of TMT-Ke in East Africa. A successful Big Give appeal in November has ensured that this **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021(CONT'D)**

project will be funded by us for the next two years.

The Mango Tree Education Trust commenced the construction of the girls' boarding secondary school near Mawego in Homabay County. Last year, we received a restricted grant of £100k from a major donor for this school and we have now made grants totalling £619.3k towards its construction. The trustees of The Mango Tree Education Trust continue to actively fundraise for the school in Kenya, but with little success so far.

More detailed information and case studies included in the annual report, which can be viewed online at www.themangotree.org

Financial Review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements. The trustees reviewed the financial position of the charity at the year end and considered this to be satisfactory.

As at the year-end, our reserves consisted of:	£
Unrestricted funds	335,828
Designated Education Reserve Fund	46,624

	£382,452

In addition, we were holding restricted donations totalling £35,000, which will be expended during the current financial year.

Plans for Future Periods

Construction of the girls' boarding secondary school in Kenya will continue to be a major project for the next few years. The trustees will continue to support the education of the orphans currently registered with our partners in both Kenya and Tanzania. We estimate that this obligation will be completed in 2032. We do not plan to commit to supporting any education fees for any new orphans for the time being, but we will continue to encourage our partners to seek funding in their respective countries. Having built up a good track record, they are now in a position to obtain local funding from international funders.

At their strategy planning in April, the trustees agreed to continue to take a prudent approach to our funding commitments for the current financial year, due to the uncertainties of the Covid-19 pandemic and have allowed for the provision of greater flexibility of existing funds to support our partners through this uncertain time.

Until recently, we have seen very little evidence of the virus affecting our communities in East Africa. However, in Malawi and Kenya there is evidence of both the Beta (South African) and Delta (Indian) variants becoming more established.

We remain cautious about the effects of the virus on our fundraising this year, as we have not been able to meet many of our donors face-to-face or to make presentations to societies, churches and schools.

References and Administration details

The trustees use the services of two self-employed contractors with part-time charity administration, overseas partnership management and financial administration but management decisions are taken by the trustees.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021(CONT'D)

Reserves policy

- ▶ Reserves are held to secure 6 months running and administration costs for the UK charity and for meeting overseas grant-making related to our education commitments. We have a reserve fund for future education costs, but the balance of our funds will be expended within the next few months on the construction of the girls' boarding school in Kenya.

Risk Statement

- ▶ The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Grant making

- ▶ Grants are made to Kyela Polytechnic College, the Eyeta Organisation, Kyela Orphan Support Project and the Tanzania Deaf Skills Foundation- all in Tanzania and The Mango Tree Orphan Support Trust - Kenya, The Mango Tree Education Trust in Kenya, The Mango Tree Orphan Support Trust in Malawi and the late Mary Keynes' students in Uganda in furtherance of the Charity's objectives.

Approved by the Board of Trustees and signed on their behalf by:



W D Fulton
9th December, 2021

**The Mango Tree Orphan Support Programme
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- 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 sufficient accounting records that 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 Act 2011, the Charity (Accounts and Reports) Regulations 2008 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 trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

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Independent Examiner's Report to the Trustees of the Mango Tree Orphan Support Programme

I report to the trustees on my examination of the accounts of The Mango Tree Orphan Support Programme (the trust) for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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

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

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

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

BWM

Peter Taaffe FCA CTA DChA

BWM

Chartered Accountants

Suite 5.1 Tithebarn Street

Liverpool L2 2DT

Date: 10/12/2021

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	<u>Note</u>	Un-restricted <u>2021</u> £	Restricted <u>2021</u> £	Total <u>2021</u> £	Total <u>2020</u> £
<u>Incoming resources</u>					
Income from:					
Donations	3	306,500	49,000	355,500	545,392
Investments	3	336	-	336	1,618
Total		306,836	49,000	355,836	547,010
<u>Expenditure on:</u>					
Raising funds	4	33,222	-	33,222	33,195
Charitable activities	5	219,373	183,000	402,373	705,470
Total		252,595	183,000	435,595	738,665
Net movement in funds		54,241	(134,000)	(79,759)	(191,655)
Reconciliation of funds:					
Total funds brought forward		328,211	169,000	497,211	688,866
Total funds carried forward		382,452	35,000	417,452	497,211

Prior financial year

	<u>Note</u>	Un-restricted £	Restricted £	2020 £
<u>Incoming resources</u>				
Income from:				
Donations	3	425,392	120,000	545,392
Investments	3	1,618	-	1,618
Total		427,010	120,000	547,010
<u>Expenditure on:</u>				
Raising funds	4	33,195	-	33,195
Charitable activities	5	534,470	171,000	705,470
Total		567,665	171,000	738,065
Net movement in funds		(140,655)	(51,000)	(191,655)
Reconciliation of funds:				
Total funds brought forward		468,866	220,000	688,866
Total funds carried forward		328,211	169,000	497,211

All amounts relate to continuing operations.

All gains and losses recognised in the year are included above.

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BALANCE SHEET AS AT 31 MARCH 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
CURRENT ASSETS			
Short term investments	7	255,307	255,307
Cash at bank and in hand	8	163,584	243,344
		418,891	498,651
LIABILITIES			
Creditor: Amount falling due within one year	9	(1,440)	(1,440)
TOTAL NET ASSETS		417,451	497,211
THE FUNDS OF THE CHARITY			
General funds			
Unrestricted funds	10	335,828	281,587
Restricted fund	10	35,000	169,000
Designed Education Reserve Fund	10	46,624	46,624
TOTAL CHARITY FUNDS		417,452	497,211

The accounts were approved and authorised for issue by the Board of Trustees and were signed on its behalf on 9th December, 2021.



W.D.Fulton
Trustee

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u>	<u>2020</u>
	£	£
Cash flows from operating activities		
<i>Net cash used in operating activities</i>	<u>(79,422)</u>	<u>(186,261)</u>
Investing activities		
Interest received	<u>336</u>	<u>1,618</u>
<i>Net cash used in (2019 generating) from investing activities</i>	<u>(79,086)</u>	<u>(184,643)</u>
<i>Change in cash in the reporting period</i>		
Cash at the beginning of the reporting period	498,651	690,306
Change in cash due to exchange rate movements	<u>(79,760)</u>	<u>(191,655)</u>
Cash at the end of the reporting period	<u>418,891</u>	<u>498,651</u>

Reconciliation of net income (expenditure) to net cash flow from operating activities

	<u>2021</u>	<u>2020</u>
	£	£
<i>Net expenditure (income) for the year as per the Statement of Financial Activities</i>	<u>(79,760)</u>	<u>(191,655)</u>
Adjustments for:		
Investment income recognised in the Statement of Financial Activities	336	1,618
Foreign exchange differences	2	3,776
<i>Net cash used in (provided by) operating activities</i>	<u>(79,422)</u>	<u>(186,261)</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a. Accounting convention

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

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

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b. Going concern

At the time of approving the accounts and as detailed in the trustees' report, the trustees have considered the impact of Covid-19 on the charity and the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

c. Recognition of income

All income is accounted for on a receivable basis when

- the charity becomes entitled to the resources;
- it is probable that the income will be received; and
- the monetary value can be measured with sufficient reliability.

d. Expenditure

Grants and donations are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Other costs incurred relate to our part-time fundraisers and the costs of stationery and travel for those fundraisers, along with the cost of the independent examination.

e. Governance costs

Governance costs are the costs associated with the governance arrangements of the charity. The costs are associated with constitutional and statutory requirements of the charity's activities.

f. Foreign exchange - translating foreign currency transactions

The charity maintains a USD denominated bank account. Transactions made from this bank account, including grants, are translated into GBP at the average USD/GBP foreign exchange rates for the financial year.

g. Foreign exchange - treatment of exchange gains and losses

At the financial year-end, the USD denominated cash balance is translated (to GBP) at the year-end foreign exchange rate. Any resultant gain or loss is disclosed in the Statement of Financial Activities as an exchange gain/(loss) within income.

h. Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONT'D)

i. Funds

Funds held by the charity are:

- Unrestricted general funds - these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- Designated funds comprise funds, which have been set aside at the discretion of the trustees for specific purposes. The purposes and use of the designated funds are set out in the notes to the financial statements.

j. 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.

k. Financial instruments

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

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

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

Basic financial assets

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

Basic financial instruments

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

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

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

Derecognition of financial liabilities

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONT'D)

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

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

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

3. INCOME

	Unrestricted funds	Restricted funds	<u>2021</u> £	<u>2020</u> £
Donations:				
Individual, company, trust donations and grants	252,876	49,000	301,876	493,553
Online sponsorship income	53,626	-	53,626	48,065
Exchange gain / (loss) on US Dollar account	(2)	-	(2)	3,774
	<u>306,500</u>	<u>49,000</u>	<u>355,500</u>	<u>545,392</u>
2020	425,392	120,000		
Investment income:				
Bank interest	237	-	237	923
Interest on deposit fund	99	-	99	695
	<u>336</u>		<u>336</u>	<u>1,618</u>
2020	1,618			

4 RAISING FUNDS

	<u>Unrestricted funds</u> <u>2021</u> £	<u>Unrestricted funds</u> <u>2020</u> £
Stationery	3,191	3,519
Fundraiser costs	28,800	28,800
Other	1,231	876
	<u>33,222</u>	<u>33,195</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONT'D)

5 CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	<u>2021</u> £	<u>2020</u> £
Grants made to:				
TMT Orphan Support Trust - Kenya	113,879	14,000	127,879	228,962
TMT Education Trust- Kenya	46	169,000	169,046	373,866
Kyela Polytechnic College - Tanzania	-	-	-	34,074
Kyela Orphan Support Project - Tanzania	39,681	-	39,681	14,704
Tanzania Deaf Skills Project	32,494	-	32,494	26,235
Eyeta Organisation - Tanzania	11,800	-	11,800	5,000
TMT Orphan Support Trust - Malawi	4,364	-	4,364	-
Mary Keynes students - Uganda	2,320	-	2,320	9,144
Total grants to institutions	204,584	183,000	387,584	691,985
Governance costs	14,789	-	14,789	13,485
Total	219,373	183,000	402,373	705,470
2020	534,470	171,000		

Governance costs include the fees of £1,440 charged by the independent examiner (2020: £1,584).

6. FINANCIAL INSTRUMENTS

	<u>2021</u> £	<u>2020</u> £
Carrying amount of financial assets		
Debt instruments measured at cost	418,891	498,651
Carrying amount of financial liabilities		
Measured at cost	1,440	1,440

7. SHORT TERM INVESTMENTS

	Investment funds
Cost as at 1 April 2020	255,307
Movement during the year	-
Cost as at 31 March 2021	255,307

Investments are held in COIF Charities Deposit Funds at CCLA Investment Management Ltd

8. CASH at BANK and in hand

Included within cash at bank and in hand is the £20 held in a USD denominated account (\$27.86).

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONT'D)

9. CREDITOR

	<u>2021</u>	<u>2020</u>
	£	£
Fee for the Independent Examiner	1,440	1,440
	<u>1,440</u>	<u>1,440</u>

10. FUNDS

	<u>Unrestricted funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total</u>
	£	£	£	£
Current financial year				
As at 1 April 2020	281,587	46,624	169,000	497,211
Income	306,836	-	49,000	355,836
Expenditure	(252,836)	-	(183,000)	(435,595)
At 31 March 2021	<u>335,828</u>	<u>46,624</u>	<u>35,000</u>	<u>417,452</u>
prior financial year				
As at 1 April 2019	281,587	46,624	169,000	497,211
Income	427,012		120,000	547,012
Expenditure	(567,667)		(171,000)	(738,667)
At 31 March 2020	<u>281,587</u>	<u>46,624</u>	<u>169,000</u>	<u>497,211</u>

Unrestricted funds are funds, which the charity can use in accordance with its charitable objectives.

The charity received restricted five donations totalling £49,000.
These were:

	£	
Noel Buxton Charitable Trust	5,000	- towards the aquaculture project in Kenya
The Souter Charitable Trust	5,000	- towards the girls' rescue centre in Kenya
The Rozelle Trust	4,000	- towards the Covid-19 outdoor education programme in Kenya
Allan & Nesta Ferguson Ch. Trust	20,000	- towards the new Girls for the Future programme in Kenya
The Charles Hayward Foundation	15,000	- towards the project in Malawi

The Allan & Nesta Ferguson CT grant and the Charles Hayward Foundation grant remained unspent at the year-end.

11. TRUSTEE EXPENDITURE

During the period, none of the trustees received remuneration (2020: none) or reimbursed expenses (2020: one trustee reimbursed expenses of £35,734).

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONT'D)

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated funds	Restricted funds	Total
Current financial year				
Fund balances at 31 March 2021 are represented by:	£	£	£	
Current assets/(liabilities)	335,828	46,624	35,000	417,452
<hr/>				
	Unrestricted funds	Designated funds	Restricted funds	Total
Prior financial year				
Fund balances at 31 March 2020 are represented by:	£	£	£	
Current assets/(liabilities)	281,587	46,624	169,000	497,211

13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020: none other than disclosed in note 11).