

ROWLEY PROJECTS

England & Wales · Charity number 1113036

Details

Status	Registered
Legal form	Charitable company
Company number	05647424
Registered	2006-02-20
Register	View on the Charity Commission register

Contact

Address	36 Adelaide Road Bramhall Stockport SK7 1LT
Phone	01614409091
Email	stephen.rowley77@ntlworld.com
Website	rowleyprojects.com

Activities

Objects: TO RELIEVE POVERTY IN KENYA AND OTHER PLACES BY PROMOTING AND SUPPORTING THE HEALTH, EDUCATION AND WELL-BEING OF THE GENERAL POPULATION BY AMONGST OTHER THINGS, ESTABLISHING CLEAN WATER PROJECTS, SUPPLYING SCHOOL BUILDINGS AND MATERIALS, BUILDING AND STAFFING DISPENSARIES, CLINICS AND OTHER MEDICAL FACILITIES, AND ENCOURAGING LOCAL CHURCH LIFE.

Activities: To relieve poverty in Kenya and other places through clean water, health and education projects amongst other things

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** KENYA AND OTHER PLACES
- Kenya
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£58,301	£49,600	-	-
2024-06-30	£38,722	£50,275	-	-
2023-06-30	£58,861	£86,001	-	-
2022-06-30	£40,860	£32,373	-	-
2021-06-30	£29,644	£31,155	-	-
2020-06-30	£52,363	£42,214	-	-

Trustees

Name	Role	Appointed
ANGELA BARBARA ROWLEY		
BRIAN ROBERT JOHNSTONE		
MR STEPHEN JOHN ROWLEY		

ROWLEY PROJECTS

England & Wales - Charity number 1113036

Accounts

ROWLEY PROJECTS

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025**

**Company Limited by Guarantee
Company registration number (England & Wales): 05647424
Registered Charity number: 1113036**

ROWLEY PROJECTS

ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

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REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2025

The Directors are pleased to present their report and the financial statements of the company for the year ended 30th June 2025

STRUCTURE AND GOVERNANCE

Rowley Projects is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1113036 and company number is 5647424. The accounts comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP).

Registered Office:

36 Adelaide Road
Bramhall
Stockport
Cheshire
SK7 1LT

Directors and Trustees:

S J Rowley
A B Rowley
B R Johnstone

Company Secretary and Trustee:

B R Johnstone

Recruitment, appointment and training of Trustees

Business, educational, and pastoral skills are well represented on the Board of Directors and Trustees. We aim to maintain and where necessary expand this range of skills and experience by increasing the knowledge base of present and future Trustees.

If considered appropriate, Trustees are engaged in training to assist them in carrying out their duties in an efficient and effective manner.

Risk management

Where appropriate, procedures and systems are in place to mitigate the risks faced by the charity.

Organisational structure

The charity does not have any employees and work is carried out by either Trustees or volunteers. Trustees meet formally and informally during each year.

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2025

cont...

PRINCIPAL ACTIVITY AND OBJECTIVES

The principal activity of this charitable company in the year under review continues to be the relief of poverty in Kenya and other places by promoting and supporting the health, education and well being of the general population. This involves, among other things, establishing clean water projects, supplying school buildings and materials, building and staffing dispensaries, clinics and other medical facilities, and encouraging local church life, all in partnership with local communities.

Over time our work has developed mainly into educational support in helping students and facilitating the building of educational facilities.

ACHIEVEMENTS AND PERFORMANCE

We continue to concentrate our efforts on improving the lives and future of the people living in Nyandiwa, a poor area in West Kenya. We have resumed our twice yearly trips, which were made in September 2024 and February 2025.

It remains encouraging to find that many of our graduates have progressed and are now in well paid employment or their own businesses whilst many others have joined the teaching profession.

Our work covers the following activities:

1 Clean water

People living in the area of Nyandiwa continue to have a great need for clean drinking water. Our water filter projects have been a major success over time, with a reduction in reports of waterborn diseases: cholera, typhoid and dysentery, when a water filter has been used.

However, funding for this work has had to reduce, as suitable local people who can carry out this work into the future were being sought. A new filter workshop has been established at the the secondary school as part of their STEM curriculum.

2 Schooling and education

Educational projects continue to be a major part of our work. The primary and secondary schools where we concentrate our work still produce excellent results. We continue to purchase IT equipment when funds allow. As part of our exit strategy we have opened a fund to purchase a school bus which will be used for trips etc but will also be loaned out, generatng income for the school. A rigorous business plan is in place.

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2025

cont...

3 Health

The operation of the dispensary continues to be of significant benefit to the local community and it is staffed by a resident health practitioner and nursing support. When we make visits to the area, we also visit other local dispensaries, to encourage, and to distribute medicines and consumables donated from our UK based supporters.

4 Small Businesses

We continue our efforts to introduce and support new business enterprises. The school uniform making and chicken rearing businesses have been encouraging successes. There have been no new businesses started this year.

5 Grain

There remains a desperate need for rain from time to time, and weather patterns / climate is still completely unpredictable. This makes farming practically impossible. However, thanks to our generous supporters it was possible to send a further £6,000 for purchase of grain and cooking oil in June 2025 (in addition to the same amount sent in June 2024). This was distributed to over 1,500 people.

Further detailed information about our work, and news from trips made, may be found on our website at www.rowleyprojects.com and on periodic newsletters issued and available on request.

FINANCIAL REVIEW

The financial position remains satisfactory. We continue to be careful in the management of resources entrusted to us and we incur minimal overhead and administrative costs. We are a project based charity and aim to identify specific needs, cost the project, and then seek to raise appropriate funds.

Income received continues to come from a variety of UK sources including local school and church groups, and individuals. We are extremely grateful to around 40 loyal and dedicated supporters who donate towards our work on a monthly basis. Many have done this since our inception.

For the year ended 30th June 2025 total income increased to £58,301 (prior year £38,722). This generosity of giving is so encouraging, and enables important projects to be completed and renewed. Our end of year general funds were relatively low, but our finances continue to date remain solvent.

Investment and reserves policy

Most of the funds of this charity are to be spent in the short term, subject to retaining a prudent amount in reserves each year when possible. Surplus funds are modest and unfortunately generate negligible interest. The objective is to try to keep adequate funds to finance operations for at least the following three months.

Plans for the future

The plan is to continue the activities outlined above in the near future. However, the Trustees are not getting any younger and the projects are almost all now self - sustaining. The secondary school Principal has made what we feel to be an inspired proposal: a school bus. A credible business plan is in place and to date there have been encouraging donations received for this purpose in the present accounting period.

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2025**cont...****DIRECTORS' AND TRUSTEES' RESPONSIBILITIES**

The director trustees are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations. Company law requires the Directors to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view. In preparing those accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;

- follow statements of recommended practice.
- prepare the accounts on the 'going concern basis' unless it is inappropriate to presume that the company will continue in operation.

The director trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Director Trustees and signed on their behalf by:

A B Rowley
Trustee Director
30th March 2026

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025**

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
INCOMING RESOURCES:				
Incoming resources from generated funds:				
Voluntary income - general purposes	0	25,400	25,400	14,223
- schooling & education	7,638	0	7,638	12,244
- school bus project	13,860	0	13,860	0
- grain	3,205	0	3,205	5,901
- flight	2,992	0	2,992	0
Gift aid recovery (see note 1c)	0	5,203	5,203	6,351
Income from main activities of charity	<u>27,695</u>	<u>30,603</u>	<u>58,298</u>	<u>38,719</u>
Investment income - bank interest	0	3	3	3
Total incoming resources	<u><u>27,695</u></u>	<u><u>30,606</u></u>	<u><u>58,301</u></u>	<u><u>38,722</u></u>
RESOURCES EXPENDED:				
Main charitable activities: -				
Projects - schooling & education	7,638	18,780	26,418	32,166
- grain	3,205	2,795	6,000	6,000
- other costs	0	0	0	307
Total of project costs	<u>10,843</u>	<u>21,575</u>	<u>32,418</u>	<u>38,473</u>
Travel and associated costs to / from and within Kenya	2,992	12,827	15,819	10,806
Expenditure on main activities of charity	<u>13,835</u>	<u>34,402</u>	<u>48,237</u>	<u>49,279</u>
Other - communications, resources, website, promotion & concert events	0	919	919	608
Total resources expended - main charitable activities	<u>13,835</u>	<u>35,321</u>	<u>49,156</u>	<u>49,887</u>
Governance	0	444	444	388
Total resources expended	<u><u>13,835</u></u>	<u><u>35,765</u></u>	<u><u>49,600</u></u>	<u><u>50,275</u></u>
Net incoming / outgoing resources for the year	13,860	-5,159	8,701	-11,553
Total funds brought forward 1st July 2024	0	7,803	7,803	19,356
Total funds carried forward 30th June 2025	<u><u>13,860</u></u>	<u><u>2,644</u></u>	<u><u>16,504</u></u>	<u><u>7,803</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

BALANCE SHEET AS AT 30TH JUNE 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Bank and cash		17,184	4,915
Prepaid travel costs for next year		0	3,568
		<u>17,184</u>	<u>8,483</u>
CURRENT LIABILITIES			
Accrued costs	4	-680	-680
		<u>16,504</u>	<u>7,803</u>
NET CURRENT ASSETS			
		<u>16,504</u>	<u>7,803</u>
UNRESTRICTED FUNDS:			
General funds		2,644	7,803
RESTRICTED FUNDS:			
School bus	3	13,860	0
Schooling & education	3	0	0
Grain	3	0	0
		<u>13,860</u>	<u>0</u>
		<u>16,504</u>	<u>7,803</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30th June 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustee directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts on pages 5 to 8 were approved by the Board on 30th March 2026 and signed on its behalf by:

B R Johnstone Trustee Director

Company Registration No. 05647424

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2025****1. ACCOUNTING POLICIES AND DEFINITIONS**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, laid down by the Charity Commission.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Gift aid tax recovered is accounted for when received from HM Revenue & Customs.

(d) Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred or approved for payment in the case of charitable resources expended.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, such as travel and visit costs to Kenya.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2025**

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to a maximum of £10.

3. MOVEMENT ON RESTRICTED FUNDS

	School bus	Education	Grain	Flight	2025 Total	2024 Total
	£	£	£	£	£	£
Opening balance 1st July 2024	0	0	0	0	0	0
Incoming resources	13,860	7,638	3,205	2,992	27,695	18,145
Outgoing resources:	0	7,638	3,205	2,992	13,835	18,145
Closing balance 30th June 2025	<u>13,860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,860</u>	<u>0</u>

4. ACCRUED COSTS

	2025	2024
Accrued expenses	<u>680</u>	<u>680</u>

*I report on the accounts of the company for the year ended 30th June 2025,
as shown on pages 5 to 8.*

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility:-

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

have not been met or

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

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT
3 ALVINGTON GROVE,
HAZEL GROVE
STOCKPORT,
CHESHIRE SK7 5LS**

29th April 2026

ROWLEY PROJECTS

England & Wales - Charity number 1113036

Accounts

ROWLEY PROJECTS

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2024**

**Company Limited by Guarantee
Company registration number (England & Wales): 05647424
Registered Charity number: 1113036**

ROWLEY PROJECTS

ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

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REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2024

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STRUCTURE AND GOVERNANCE

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Registered Office:

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Stockport
Cheshire
SK7 1LT

Directors and Trustees:

S J Rowley
A B Rowley
B R Johnstone

Company Secretary and Trustee:

B R Johnstone

Recruitment, appointment and training of Trustees

Business, educational, and pastoral skills are well represented on the Board of Directors and Trustees. We aim to maintain and where necessary expand this range of skills and experience by increasing the knowledge base of present and future Trustees.

If considered appropriate, Trustees are engaged in training to assist them in carrying out their duties in an efficient and effective manner.

Risk management

Where appropriate, procedures and systems are in place to mitigate the risks faced by the charity.

Organisational structure

The charity does not have any employees and work is carried out by either Trustees or volunteers. Trustees meet formally and informally during each year.

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2024
cont...

PRINCIPAL ACTIVITY AND OBJECTIVES

The principal activity of this charitable company in the year under review continues to be the relief of poverty in Kenya and other places by promoting and supporting the health, education and well being of the general population. This involves, among other things, establishing clean water projects, supplying school buildings and materials, building and staffing dispensaries, clinics and other medical facilities, and encouraging local church life, all in partnership with local communities.

Over time our work has developed mainly into educational support in helping students and facilitating the building of educational facilities.

ACHIEVEMENTS AND PERFORMANCE

We continue to concentrate our efforts on improving the lives and future of the people living in Nyandiwa, a poor area in West Kenya. Now that the Covid 19 pandemic is well behind us, it has been possible to resume our twice yearly trips, which were made in April 2023 and February 2024.

The Nyandiwa community were thankfully quite well protected from the worldwide Covid virus, despite minimal Kenyans being vaccinated.

It remains encouraging to find that many of our graduates have progressed and are now in well paid employment or their own businesses.

Our work covers the following activities:

1 Clean water

People living in the area of Nyandiwa continue to have a great need for clean drinking water. Our water filter projects have been a major success over time, with a reduction in reports of waterborn diseases: cholera, typhoid and dysentery, when a water filter has been used.

However, funding for this work has had to reduce, as suitable local people who can carry out this work into the future are sought.

2 Schooling and education

Educational projects continue to be major part of our work, but the education system in Kenya was badly impacted by Covid imposed lockdowns. Notwithstanding this, the Nyandiwa primary and secondary schools where we concentrate our work still produce excellent results.

After building delays, the IT suite above the secondary school library was completed and formally opened. IT equipment has been purchased, together with furniture made locally by a centre for the deaf and blind, making it a double success.

**REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2024
cont...****3 Health**

The operation of the dispensary continues to be of significant benefit to the local community and it is staffed by a resident health practitioner and nursing support. When we make visits to the area, we also visit other local dispensaries, to encourage, and to distribute medicines and consumables donated from our UK based supporters.

4 Small Businesses

We continue our efforts to introduce and support new business enterprises. The school uniform making and chicken rearing businesses have been encouraging successes.

5 Grain

There remains a desperate need for rain from time to time, and weather patterns / climate is completely unpredictable these days. This has made farming practically impossible. However, thanks to our generous supporters it was possible to send a further £6,000 for purchase of grain and cooking oil in June 2024 (in addition to a similar amount sent in May 2023.) This was distributed to over 1,500 people.

Further detailed information about our work, and news from trips made, may be found on our website at www.rowleyprojects.com and on periodic newsletters issued and available on request.

FINANCIAL REVIEW

The financial position remains satisfactory. We continue to be careful in the management of resources entrusted to us and we incur minimal overhead and administrative costs. We are a project based charity and aim to identify specific needs, cost the project, and then seek to raise appropriate funds.

Income received continues to come from a variety of UK sources including local school and church groups, and individuals. We are extremely grateful to around 40 loyal and dedicated supporters who donate towards our work on a monthly basis. Many have done this since our inception.

For the year ended 30th June 2024 total income was £38,722 (prior year £58,861). This generosity of giving is so encouraging, and enables important projects to be completed and renewed.

Investment and reserves policy

Most of the funds of this charity are to be spent in the short term, subject to retaining a prudent amount in reserves each year when possible. Surplus funds are modest and unfortunately generate negligible interest. The objective is to try to keep adequate funds to finance operations for at least the following three months.

Plans for the future

The plan is to continue the activities outlined above in the near future. However, the Trustees are not getting any younger and the projects are almost all now self - sustaining. The Secondary School Principal has made what we feel to be an inspired proposal: a school bus. A credible business plan is in place and to date there have been encouraging donations received for this purpose in the present accounting period.

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2024 cont...

DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The director trustees are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations. Company law requires the Directors to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view. In preparing those accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;

- follow statements of recommended practice.
- prepare the accounts on the 'going concern basis' unless it is inappropriate to presume that the company will continue in operation.

The director trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Director Trustees and signed on their behalf by:

S J Rowley
Trustee Director
26th March 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2024**

	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
INCOMING RESOURCES:				
Incoming resources from generated funds:				
Voluntary income - general purposes	0	14,223	14,223	22,678
- water projects	0	0	0	0
- schooling & education	12,244	0	12,244	24,760
- health	0	0	0	0
- grain	5,901	0	5,901	4,341
Gift aid recovery (see note 1c)	0	6,351	6,351	7,082
Income from main activities of charity	<u>18,145</u>	<u>20,574</u>	<u>38,719</u>	<u>58,861</u>
Investment income - bank interest	0	3	3	0
Total incoming resources	<u>18,145</u>	<u>20,577</u>	<u>38,722</u>	<u>58,861</u>
RESOURCES EXPENDED:				
Main charitable activities: -				
Projects - water projects	0	0	0	0
- schooling & education	12,244	19,922	32,166	64,036
- health	0	0	0	0
- grain	5,901	99	6,000	6,086
- other costs	0	307	307	613
Total of project costs	<u>18,145</u>	<u>20,328</u>	<u>38,473</u>	<u>70,735</u>
Travel and associated costs to / from and within Kenya	0	10,806	10,806	14,389
Expenditure on main activities of charity	<u>18,145</u>	<u>31,134</u>	<u>49,279</u>	<u>85,124</u>
Other - communications, resources, website & promotion	0	608	608	534
Total resources expended - main charitable activities	<u>18,145</u>	<u>31,742</u>	<u>49,887</u>	<u>85,658</u>
Governance	0	388	388	343
Total resources expended	<u>18,145</u>	<u>32,130</u>	<u>50,275</u>	<u>86,001</u>
Net incoming / outgoing resources for the year	0	-11,553	-11,553	-27,140
Total funds brought forward 1st July 2023	0	19,356	19,356	46,496
Total funds carried forward 30th June 2024	<u>0</u>	<u>7,803</u>	<u>7,803</u>	<u>19,356</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

BALANCE SHEET AS AT 30TH JUNE 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Bank and cash		4,915	30,485
Prepaid travel costs for next year		3,568	222
		<u>8,483</u>	<u>30,707</u>
CURRENT LIABILITIES			
Accrued costs	4	-680	-11,351
		<u>7,803</u>	<u>19,356</u>
NET CURRENT ASSETS			
		<u>7,803</u>	<u>19,356</u>
UNRESTRICTED FUNDS:			
General funds		7,803	19,356
RESTRICTED FUNDS:			
Water	3	0	0
Schooling & education	3	0	0
Grain	3	0	0
Health	3	0	0
		<u>0</u>	<u>0</u>
		<u>7,803</u>	<u>19,356</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30th June 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustee directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts on pages 5 to 8 were approved by the Board on 26th March 2025 and signed on its behalf by:

B R Johnstone Trustee Director

Company Registration No. 05647424

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2024****1. ACCOUNTING POLICIES AND DEFINITIONS**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, laid down by the Charity Commission.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Gift aid tax recovered is accounted for when received from HM Revenue & Customs.

(d) Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred or approved for payment in the case of charitable resources expended.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, such as travel and visit costs to Kenya.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2024**

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to a maximum of £10.

3. MOVEMENT ON RESTRICTED FUNDS

				2024	2023
	Water	Schooling & education	Grain	Total	Total
	£	£	£	£	£
Opening balance 1st July 2023	0	0	0	0	0
Incoming resources	0	12,244	5,901	18,145	29,101
Outgoing resources:					
- specific costs	0	12,244	5,901	18,145	29,101
- allocated costs - trips	0	0	0	0	0
	0	12,244	5,901	18,145	29,101
Closing balance 30th June 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. ACCRUED COSTS

	2024	2023
Accrued expenses	680	330
Schooling & education expenditure approved at 30.6.23 not cleared until July 2023 (prior year only)	0	11,021
	<u>680</u>	<u>11,351</u>

*I report on the accounts of the company for the year ended 30th June 2024,
as shown on pages 5 to 8.*

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility:-

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

have not been met or

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

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT
3 ALVINGTON GROVE,
HAZEL GROVE
STOCKPORT,
CHESHIRE SK7 5LS**

26th March 2025

ROWLEY PROJECTS

England & Wales - Charity number 1113036

Accounts

ROWLEY PROJECTS

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023**

**Company Limited by Guarantee
Company registration number (England & Wales): 05647424
Registered Charity number: 1113036**

ROWLEY PROJECTS

ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

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The Directors have pleasure in presenting their report and the financial statements of the company for the year ended 30th June 2023

STRUCTURE AND GOVERNANCE

Rowley Projects is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1113036 and company number is 5647424. The accounts comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP).

Registered Office:

36 Adelaide Road
Bramhall
Stockport
Cheshire
SK7 1LT

Directors and Trustees:

S J Rowley
A B Rowley
B R Johnstone

Company Secretary and Trustee:

B R Johnstone

Recruitment, appointment and training of Trustees

Business, educational, and pastoral skills are well represented on the Board of Directors and Trustees. We aim to maintain and where necessary expand this range of skills and experience by increasing the knowledge base of present and future Trustees.

If considered appropriate, Trustees are engaged in training to assist them in carrying out their duties in an efficient and effective manner.

Risk management

Where appropriate, procedures and systems are in place to mitigate the risks faced by the charity.

Organisational structure

The charity does not have any employees and work is carried out by either Trustees or volunteers. Trustees meet formally and informally during each year.

PRINCIPAL ACTIVITY AND OBJECTIVES

The principal activity of this charitable company in the year under review continues to be the relief of poverty in Kenya and other places by promoting and supporting the health, education and well being of the general population. This involves, among other things, establishing clean water projects, supplying school buildings and materials, building and staffing dispensaries, clinics and other medical facilities, and encouraging local church life, all in partnership with local communities.

Our work has developed mainly into educational support in helping students and facilitating the building of educational facilities.

ACHIEVEMENTS AND PERFORMANCE

We continue to concentrate our efforts on improving the lives and future of the people living in Nyandiwa, a poor area in West Kenya. It was not possible to visit Kenya for around three years, due to the pandemic. However, since the lifting of Covid related travel restrictions it has been possible to visit Kenya with effect from Summer 2022, and usually twice per year since then.

The Nyandiwa community were thankfully quite well protected from the worldwide Covid virus, despite minimal Kenyans being vaccinated.

It remains encouraging to find that many of our graduates have progressed and are now in well paid employment or their own businesses.

Our work covers the following activities:

1 Clean water

People living in the area of Nyandiwa continue to have a great need for clean drinking water. Our water filter projects have been a major success over time, with a reduction in reports of waterborn diseases: cholera, typhoid and dysentery, when a water filter has been used.

Although specific funding for this work has reduced, we continue to review and encourage the work of locals in Nyandiwa who have continued with the clean water filtration programmes we originally set up.

2 Schooling and education

Educational projects remain the major part of our work, but the education system in Kenya was badly impacted by Covid imposed lockdowns. Notwithstanding this, the Nyandiwa primary and secondary schools where we concentrate our work still produce excellent results.

Thanks to many very generous donations received, it has been possible to fund the IT suite above the secondary school library; the builder being an alumnus Rowley Projects sponsored builder / designer.

3 Health

The operation of the dispensary continues to be of significant benefit to the local community and it is staffed by a resident health practitioner and nursing support. When we make visits to the area, we also visit other local dispensaries, to encourage, and to distribute medicines and consumables donated from our UK based supporters.

4 Small Businesses

We continue our efforts to introduce and support new business enterprises, which have included school uniform making and chicken rearing in recent years.

5 Grain

In May 2023 we were able to send funds of in excess £6,000 to pay for much needed grain for distribution in the Nyandiwa area. This fed over 2,000 families.

Further detailed information on our work, and news from trips made, may be found on our website at www.rowleyprojects.com and on periodic newsletters issued and available on request..

FINANCIAL REVIEW

The financial position remains satisfactory. We remain careful in the management of resources entrusted to us and we incur minimal overhead and administrative costs. We are a project based charity and aim to identify specific needs, cost the project, and then seek to raise appropriate funds.

Income received continues to come from a variety of UK sources including local school and church groups, and individuals. We are extremely grateful to around 40 loyal and dedicated supporters who donate towards our work on a monthly basis. Many have done this since our inception.

For the year ended 30th June 2023 total income was £58,861 (prior year £40,860). This generosity of giving is so encouraging, and enables important projects to be completed and renewed.

Investment and reserves policy

Most of the funds of this charity are to be spent in the short term, subject to retaining a prudent amount in reserves each year when possible. Surplus funds are modest and unfortunately generate negligible interest. The objective is to try to keep adequate funds to finance operations for at least the following three months.

Plans for the future

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The director trustees are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations. Company law requires the Directors to prepare the

accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view. In preparing those accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;

- follow statements of recommended practice.
- prepare the accounts on the 'going concern basis' unless it is inappropriate to presume that the company will continue in operation.

The director trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Director Trustees and signed on their behalf by:

S J Rowley
Trustee Director
22nd March 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023

	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
INCOMING RESOURCES:				
Incoming resources from generated funds:				
Voluntary income - general purposes	0	22,678	22,678	18,529
- water projects	0	0	0	0
- schooling & education	24,760	0	24,760	12,406
- health	0	0	0	0
- grain	4,341	0	4,341	3,106
Gift aid recovery (see note 1c)	0	7,082	7,082	6,819
Sale of Kenyan goods / cards	0	0	0	0
Income from main activities of charity	29,101	29,760	58,861	40,860
Investment income - bank interest	0	0	0	0
Total incoming resources	29,101	29,760	58,861	40,860
RESOURCES EXPENDED:				
Main charitable activities: -				
Projects - water projects	0	0	0	0
- schooling & education	24,760	39,276	64,036	20,216
- health	0	0	0	0
- grain	4,341	1,745	6,086	5,207
- other costs	0	613	613	957
Total of project costs	29,101	41,634	70,735	26,380
Travel and associated costs to / from and within Kenya	0	14,389	14,389	4,161
Expenditure on main activities of charity	29,101	56,023	85,124	30,541
Other - communications, resources, website & promotion	0	534	534	494
Total resources expended - main charitable activities	29,101	56,557	85,658	31,035
- TEAR Fund appeal	0	0	0	1,000
Governance	0	343	343	338
Total resources expended	29,101	56,900	86,001	32,373
Net incoming / outgoing resources for the year	0	-27,140	-27,140	8,487
Total funds brought forward 1st July 2022	0	46,496	46,496	38,009
Total funds carried forward 30th June 2023	0	19,356	19,356	46,496

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

BALANCE SHEET AS AT 30TH JUNE 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Bank and cash		30,485	46,821
Prepaid items		222	0
		<u>30,707</u>	<u>46,821</u>
CURRENT LIABILITIES			
Accruals	4	-11,351	-325
		<u>19,356</u>	<u>46,496</u>
NET CURRENT ASSETS			
UNRESTRICTED FUNDS:			
General funds		19,356	46,496
RESTRICTED FUNDS:			
Water	3	0	0
Schooling & education	3	0	0
Grain	3	0	0
Health	3	0	0
		<u>0</u>	<u>0</u>
		<u>19,356</u>	<u>46,496</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30th June 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustee directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts on pages 5 to 8 were approved by the Board on 22nd March 2024 and signed on its behalf by:

B R Johnstone Trustee Director

Company Registration No. 05647424

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2023****1. ACCOUNTING POLICIES AND DEFINITIONS**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, laid down by the Charity Commission.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Gift aid tax recovered is accounted for when received from HM Revenue & Customs.

(d) Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred or approved for payment in the case of charitable resources expended.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, such as travel and visit costs to Kenya.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2023**

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to a maximum of £10.

3. MOVEMENT ON RESTRICTED FUNDS

				2023	2022
	Water	Schooling & education	Grain	Total	Total
	£	£	£	£	£
Opening balance 1st July 2022	0	0	0	0	0
Incoming resources	0	24,760	4,341	29,101	15,512
Outgoing resources:					
- specific costs	0	24,760	4,341	29,101	15,512
- allocated costs - trips	0	0	0	0	0
	0	24,760	4,341	29,101	15,512
Closing balance 30th June 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. ACCRUALS

	2023	2022
Governance expenses	330	325
Schooling & education expenditure approved at 30.6.23 not cleared until July 2023	11,021	0
	<u>11,351</u>	<u>325</u>

*I report on the accounts of the company for the year ended 30th June 2023,
as shown on pages 5 to 8.*

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:-

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

have not been met or

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

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT
3 ALVINGTON GROVE,
HAZEL GROVE
STOCKPORT,
CHESHIRE SK7 5LS**

22nd March 2024

ROWLEY PROJECTS

England & Wales - Charity number 1113036

Accounts

ROWLEY PROJECTS

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022**

**Company Limited by Guarantee
Company registration number (England & Wales): 05647424
Registered Charity number: 1113036**

ROWLEY PROJECTS

ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

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The Directors have pleasure in presenting their report and the financial statements of the company for the year ended 30th June 2022

STRUCTURE AND GOVERNANCE

Rowley Projects is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1113036 and company number is 5647424. The accounts comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP).

Registered Office:

36 Adelaide Road
Bramhall
Stockport
Cheshire
SK7 1LT

Directors and Trustees:

S J Rowley
A B Rowley
B R Johnstone

Company Secretary and Trustee:

B R Johnstone

Recruitment, appointment and training of Trustees

Business, educational, and pastoral skills are well represented on the Board of Directors and Trustees. We aim to maintain and where necessary expand this range of skills and experience by increasing the knowledge base of present and future Trustees.

If considered appropriate, Trustees will be engaged in training to assist them in carrying out their duties in an efficient and effective manner.

Risk management

Where appropriate, procedures and systems are in place to mitigate the risks faced by the charity.

Organisational structure

The charity does not have any employees and work is carried out by either Trustees or volunteers. Trustees meet formally on a regular basis during each year.

PRINCIPAL ACTIVITY AND OBJECTIVES

The principal activity of this charitable company in the year under review continues to be the relief of poverty in Kenya and other places by promoting and supporting the health, education and well being of the general population. This involves, among other things, establishing clean water projects, supplying school buildings and materials, building and staffing dispensaries, clinics and other medical facilities, and encouraging local church life, all in partnership with local communities.

ACHIEVEMENTS AND PERFORMANCE

We continue to concentrate our efforts on improving the lives and future of the people living in Nyandiwa, a poor area in West Kenya. It was not been possible to visit Kenya for around three years, due to the pandemic. However, since the lifting of Covid related travel restrictions it has been possible to visit Kenya in Summer 2022 and February 2023.

The Nyandiwa community appear to have been well protected from the worldwide Covid virus, despite minimal Kenyans being vaccinated.

For the year ended 30th June 2022 total income was £40,860 (prior year £29,644). This generosity of giving is encouraging and enables important projects to be completed and renewed.

It remains a great encouragement to find many of our graduates now in well paid employment or their own businesses now.

Our work continues to concentrate on the following activities:

1 Clean water

The people living in the area of Nyandiwa continue to have a great need for clean drinking water. Our water filter projects have been a considerable success, with a reduction in reports of waterborn diseases such as cholera, typhoid and dysentery, when a water filter has been in use.

We are planning to encourage a reinvigoration of the water filter programme.

2 Schooling and education

Education projects continue to form a major part of our work but the education system in Kenya was badly impacted by Covid imposed lockdowns until August 2021. However, the Nyandiwa primary and secondary schools still produce excellent results

The IT suite above the secondary school library, which had been in the planning for some years, is expected to be completed in late Spring 2023.

3 Health

The operation of the dispensary continues to be of significant benefit to the local community and it is staffed by a resident health practitioner and nursing support. The local Ministry of Health has taken over responsibility for providing staff and the work is still overseen by a local committee.

4 Small Businesses

We continue our efforts to introduce and support new businesses, the latest being a chicken rearing venture.

5 Grain

In June 2022 we were able to send funds over over £5,000 to pay for much needed grain for distribution in the Nyandiwa area.

Further detailed information on our work, and news from trips made, may be found on our website at www.rowleyprojects.com and on periodic newsletters issued and available on request..

FINANCIAL REVIEW

The financial position remains satisfactory. We remain careful in the management of resources entrusted to us and we incur minimal overhead and administrative costs. We are a project based charity and we aim to identify specific needs, cost the project, and then seek to raise appropriate funds.

Income received continues to come from a variety of UK sources including local schools, local church groups, and individuals.

Investment and reserves policy

Most of the funds of this charity are to be spent in the short term, subject to retaining a prudent amount in reserves each year when possible. Surplus funds are modest and obtain negligible interest. The objective is to try to keep adequate funds to finance operations for at least the following three months.

Plans for the future

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The director trustees are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations. Company law requires the Directors to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view. In preparing those accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;

REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2022
cont...

- follow statements of recommended practice.
- prepare the accounts on the 'going concern basis' unless it is inappropriate to presume that the company will continue in operation.

The director trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Director Trustees and signed on their behalf by:

S J Rowley
Trustee Director
21st March 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2022**

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
INCOMING RESOURCES:				
Incoming resources from generated funds:				
Voluntary income - general purposes	0	18,529	18,529	15,488
- water projects	0	0	0	0
- schooling & education	12,406	0	12,406	11,056
- health	0	0	0	0
- grain	3,106	0	3,106	2,850
Gift aid recovery (see note 1c)	0	6,819	6,819	0
Sale of Kenyan goods / cards	0	0	0	250
Income from main activities of charity	<u>15,512</u>	<u>25,348</u>	<u>40,860</u>	<u>29,644</u>
Investment income - bank interest	0	0	0	0
Total incoming resources	<u>15,512</u>	<u>25,348</u>	<u>40,860</u>	<u>29,644</u>
RESOURCES EXPENDED:				
Main charitable activities: -				
Projects - water projects	0	0	0	0
- schooling & education	12,406	7,810	20,216	17,303
- health	0	0	0	0
- grain	3,106	2,101	5,207	11,812
- other costs	0	957	957	955
Sale of Kenyan & other goods / cards	0	0	0	0
Total of project costs	<u>15,512</u>	<u>10,868</u>	<u>26,380</u>	<u>30,070</u>
Travel and associated costs to / from and within Kenya	0	4,161	4,161	283
Expenditure on main activities of charity	<u>15,512</u>	<u>15,029</u>	<u>30,541</u>	<u>30,353</u>
Other - communications, resources, website & promotion	0	494	494	489
Total resources expended - main charitable activities	<u>15,512</u>	<u>15,523</u>	<u>31,035</u>	<u>30,842</u>
Governance - TEAR Fund appeal	0	1,000	1,000	0
Governance	0	338	338	313
Total resources expended	<u>15,512</u>	<u>16,861</u>	<u>32,373</u>	<u>31,155</u>
Net incoming / outgoing resources for the year	0	8,487	8,487	-1,511
Total funds brought forward 1st July 2021	0	38,009	38,009	39,520
Total funds carried forward 30th June 2022	<u>0</u>	<u>46,496</u>	<u>46,496</u>	<u>38,009</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

BALANCE SHEET AS AT 30TH JUNE 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Bank and cash		46,821	38,309
Prepaid travel costs		0	0
		<u>46,821</u>	<u>38,309</u>
CURRENT LIABILITIES			
Accrued expenses		-325	-300
NET CURRENT ASSETS		<u>46,496</u>	<u>38,009</u>
UNRESTRICTED FUNDS:			
General funds		46,496	38,009
RESTRICTED FUNDS:			
Water	3	0	0
Schooling & education	3	0	0
Grain	3	0	0
Health	3	0	0
		0	0
		<u>46,496</u>	<u>38,009</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30th June 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustee directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts on pages 5 to 8 were approved by the Board on 21st March 2023 and signed on its behalf by:

B R Johnstone Trustee Director

Company Registration No. 05647424

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2022****1. ACCOUNTING POLICIES AND DEFINITIONS**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, laid down by the Charity Commission.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Gift aid tax recovered is accounted for when received from HM Revenue & Customs.

(d) Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, such as travel and visit costs to Kenya.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2022**

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to a maximum of £10.

3. MOVEMENT ON RESTRICTED FUNDS

				2022	2021
	Water	Schooling & education	Grain	Total	Total
	£	£	£	£	£
Opening balance 1st July 2021	0	0	0	0	315
Incoming resources	0	12,406	3,106	15,512	13,906
Outgoing resources:					
- specific costs	0	12,406	3,106	15,512	14,221
- allocated costs - trips	0	0	0	0	0
	0	12,406	3,106	15,512	14,221
Closing balance 30th June 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

*I report on the accounts of the company for the year ended 30th June 2022,
as shown on pages 5 to 8.*

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility:-

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

have not been met or

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

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT
3 ALVINGTON GROVE,
HAZEL GROVE
STOCKPORT,
CHESHIRE SK7 5LS**

21st March 2023

ROWLEY PROJECTS

England & Wales - Charity number 1113036

Accounts

ROWLEY PROJECTS

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021**

**Company Limited by Guarantee
Company registration number (England & Wales): 05647424
Registered Charity number: 1113036**

ROWLEY PROJECTS

ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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The Directors have pleasure in presenting their report and the financial statements of the company for the year ended 30th June 2021

STRUCTURE AND GOVERNANCE

Rowley Projects is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1113036 and company number is 5647424. The accounts comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP).

Registered Office:

36 Adelaide Road
Bramhall
Stockport
Cheshire
SK7 1LT

Directors and Trustees:

S J Rowley
A B Rowley
B R Johnstone

Company Secretary and Trustee:

B R Johnstone

Recruitment, appointment and training of Trustees

Business, educational, and pastoral skills are well represented on the Board of Directors and Trustees. We aim to maintain and where necessary expand this range of skills and experience by increasing the knowledge base of present and future Trustees.

If considered appropriate, Trustees will be engaged in training to assist them in carrying out their duties in an efficient and effective manner.

Risk management

Where appropriate, procedures and systems are in place to mitigate the risks faced by the charity.

Organisational structure

The charity does not have any employees and work is carried out by either Trustees or volunteers. Trustees meet formally on a regular basis during each year.

PRINCIPAL ACTIVITY AND OBJECTIVES

The principal activity of this charitable company in the year under review continues to be the relief of poverty in Kenya and other places by promoting and supporting the health, education and well being of the general population. This involves, among other things, establishing clean water projects, supplying school buildings and materials, building and staffing dispensaries, clinics and other medical facilities, and encouraging local church life.

ACHIEVEMENTS AND PERFORMANCE

We continue to concentrate our efforts on improving the lives and future of the people living in Nyandiwa, a poor area in West Kenya. It has not been possible to visit Kenya this year, as a result of the pandemic. We have become proficient in email, Zoom, and Whatsapp, which has enabled us to keep in touch with what is happening over there but some projects such as building over the library are, of necessity, on hold. The High School under its new Head Teacher, Joash, continues to make good progress and produces wonderful results for a rural school. This in turn increases the demand for more places which is difficult to ignore. We always wanted Kolweny Kingsway to be a beacon school, showing what a properly resourced rural school could achieve, and they have done just that. Our scholarship fund, Hope Beyond Form 4, continues to offer the financial support that enables even the poorest children to aspire to further education. Presentations to groups have had to be curtailed but interest in our work and financial support from a broad range of groups and individuals has continued. We can still get students to write to their sponsors and Ayugi sends photos to accompany such letters. It is a great encouragement to find a number of our graduates with their own businesses or well paid employment, who sponsor their own siblings in school and tertiary education. Climate change has affected this agricultural community very badly, making the rains unpredictable, and we have provided food aid at times of desperate need.

Our work continues to concentrate on the following activities:

1 Clean water

The greatest need of the people living in the area of Nyandiwa is for clean drinking water. We are able to supply a number of water filters to widows and poor families as an effective means of purifying the river water.

We continue to receive reports from people in the area that their families and friends no longer contract typhoid, dysentery, cholera or other water-borne diseases when a water filter is in use.

2 Schooling and education

Both the Primary and Secondary schools at Nyandiwa are producing excellent results and are increasing in student numbers. This means that there are new problems to face while maintaining the high academic standards. The government decided to ban private funding of university students and provide grants to those whose results qualify them for a place. This reduces our overall costs for Hope Beyond Form 4 and enables us to offer support to these government students to cover accommodation, computers, books, travel etc... and offer scholarships for training in practical skills such as plumbing and secretarial work.

3 Health

The operation of the dispensary continues to be of significant benefit to the local community and it is staffed by a resident health practitioner and nursing support. The local Ministry of Health has taken over responsibility for providing staff and the work is still overseen by a local committee. We have funded the building of a house to enable the Nurse Practitioner to stay overnight on site when necessary.

4 Small Businesses

We continue our efforts to introduce and support new businesses, the latest being a knitting machine workshop.

Further detailed information on our work, and news from trips made, may be found on our website at www.rowleyprojects.com and on periodic newsletters issued.

FINANCIAL REVIEW

The financial position remains satisfactory. We remain careful in the management of resources entrusted to us and we incur minimal overhead and administrative costs. We are a project based charity and we aim to identify specific needs, cost the project, and then seek to raise appropriate funds.

Income received continues to come from a variety of UK sources including local schools, local church groups, and individuals.

Investment and reserves policy

Most of the funds of this charity are to be spent in the short term, subject to retaining a prudent amount in reserves each year when possible. Surplus funds are modest and obtain negligible interest. The objective is to try to keep adequate funds to finance operations for at least the following three months.

Plans for the future

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The director trustees are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations. Company law requires the Directors to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view. In preparing those accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;

ROWLEY PROJECTS
REPORT OF THE TRUSTEE DIRECTORS FOR THE YEAR ENDED 30TH JUNE 2021
cont...

Page 4

- follow statements of recommended practice.
- prepare the accounts on the 'going concern basis' unless it is inappropriate to presume that the company will continue in operation.

The director trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Director Trustees and signed on their behalf by:

S J Rowley
Trustee Director
18th March 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2021**

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
INCOMING RESOURCES:				
Incoming resources from generated funds:				
Voluntary income - general purposes	0	15,488	15,488	18,715
- water projects	0	0	0	0
- schooling & education	11,056	0	11,056	13,824
- health	0	0	0	0
- grain	2,850	0	2,850	6,535
Gift aid recovery (see note 1c)	0	0	0	13,014
Sale of Kenyan goods / cards	0	250	250	275
Income from main activities of charity	13,906	15,738	29,644	52,363
Investment income - bank interest	0	0	0	0
Total incoming resources	13,906	15,738	29,644	52,363
RESOURCES EXPENDED:				
Main charitable activities: -				
Projects - water projects	0	0	0	0
- schooling & education	11,056	6,247	17,303	29,324
- health	0	0	0	1,298
- grain	3,165	8,647	11,812	6,220
- other costs	0	955	955	2,946
Sale of Kenyan & other goods / cards	0	0	0	178
Total of project costs	14,221	15,849	30,070	39,966
Travel and associated costs to / from and within Kenya	0	283	283	1,627
Expenditure on main activities of charity	14,221	16,132	30,353	41,593
Other - communications, resources, website & promotion	0	489	489	313
Total resources expended - main charitable activities	14,221	16,621	30,842	41,906
Governance	0	313	313	308
Total resources expended	14,221	16,934	31,155	42,214
Net incoming / outgoing resources for the year	-315	-1,196	-1,511	10,149
Total funds brought forward 1st July 2020	315	39,205	39,520	29,371
Total funds carried forward 30th June 2021	0	38,009	38,009	39,520

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

BALANCE SHEET AS AT 30TH JUNE 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Bank and cash		38,309	36,599
Prepaid travel costs		0	3,216
		<u>38,309</u>	<u>39,815</u>
CURRENT LIABILITIES			
Accrued expenses		-300	-295
NET CURRENT ASSETS		<u>38,009</u>	<u>39,520</u>
UNRESTRICTED FUNDS:			
General funds		38,009	39,205
RESTRICTED FUNDS:			
Water	3	0	0
Schooling & education	3	0	0
Grain	3	0	315
Health	3	0	0
		0	315
		<u>38,009</u>	<u>39,520</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30th June 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustee directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts on pages 5 to 8 were approved by the Board on 18th March 2022 and signed on its behalf by:

S J Rowley

Trustee Director

Company Registration No. 05647424

**NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2021****1. ACCOUNTING POLICIES AND DEFINITIONS**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

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The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, laid down by the Charity Commission.

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(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Gift aid tax recovered is accounted for when received from HM Revenue & Customs. (A gift aid claim of £5,699 was received from HMRC after year end in July 2021).

(d) Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, such as travel and visit costs to Kenya.
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to a maximum of £10.

3. MOVEMENT ON RESTRICTED FUNDS

	Schooling & education			2021	2020
	Water	Grain		Total	Total
	£	£	£	£	£
Opening balance 1st July 2020	0	0	315	315	4,794
Incoming resources	0	11,056	2,850	13,906	20,359
Outgoing resources:					
- specific costs	0	11,056	3,165	14,221	24,838
- allocated costs - trips	0	0	0	0	0
	0	11,056	3,165	14,221	24,838
Closing balance 30th June 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>315</u>

*I report on the accounts of the company for the year ended 30th June 2021,
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RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility:-

- examine the accounts under section 145 of the Charities Act*
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My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.*

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

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT**

**3 ALVINGTON GROVE,
HAZEL GROVE
STOCKPORT,
CHESHIRE SK7 5LS**

18th March 2022