

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;

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

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- 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.

(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. (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.
- 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 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

				2021	2020
	Water	Schooling & education	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,
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

18th March 2022