

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		15,512	25,348	40,860	29,644
Investment income - bank interest		0	0	0	0
Total incoming resources		15,512	25,348	40,860	29,644
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		15,512	10,868	26,380	30,070
Travel and associated costs	to / from and within Kenya	0	4,161	4,161	283
Expenditure on main activities of charity		15,512	15,029	30,541	30,353
Other	communications, resources, website & promotion	0	494	494	489
Total resources expended	- main charitable activities	15,512	15,523	31,035	30,842
	- TEAR Fund appeal	0	1,000	1,000	0
Governance		0	338	338	313
Total resources expended		15,512	16,861	32,373	31,155
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		0	46,496	46,496	38,009

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
		<u>0</u>	<u>0</u>
		<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