

**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**

#### **INDEX**

#### Page

Report of the Directors

1 - 4

Statement of Financial Activities

5

Balance Sheet

6

Notes to the Accounts

7 - 8

Independent Examiner's Report

9

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](http://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**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
		£	£	£	£
<b>INCOMING RESOURCES:</b>					
<b>Incoming resources from generated funds:</b>					
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
<b>Income from main activities of charity</b>		<b>29,101</b>	<b>29,760</b>	<b>58,861</b>	<b>40,860</b>
<b>Investment income</b> - bank interest		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total incoming resources</b>		<b>29,101</b>	<b>29,760</b>	<b>58,861</b>	<b>40,860</b>
<b>RESOURCES EXPENDED:</b>					
<b>Main charitable activities: -</b>					
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
<b>Total of project costs</b>		<b>29,101</b>	<b>41,634</b>	<b>70,735</b>	<b>26,380</b>
<b>Travel and associated costs</b>	to / from and within Kenya	<b>0</b>	<b>14,389</b>	<b>14,389</b>	<b>4,161</b>
<b>Expenditure on main activities of charity</b>		<b>29,101</b>	<b>56,023</b>	<b>85,124</b>	<b>30,541</b>
<b>Other</b>	communications, resources, website & promotion	<b>0</b>	<b>534</b>	<b>534</b>	<b>494</b>
<b>Total resources expended</b>	- main charitable activities	<b>29,101</b>	<b>56,557</b>	<b>85,658</b>	<b>31,035</b>
	- TEAR Fund appeal	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Governance</b>		<b>0</b>	<b>343</b>	<b>343</b>	<b>338</b>
<b>Total resources expended</b>		<b>29,101</b>	<b>56,900</b>	<b>86,001</b>	<b>32,373</b>
<b>Net incoming / outgoing resources for the year</b>		<b>0</b>	<b>-27,140</b>	<b>-27,140</b>	<b>8,487</b>
<b>Total funds brought forward 1st July 2022</b>		<b>0</b>	<b>46,496</b>	<b>46,496</b>	<b>38,009</b>
<b>Total funds carried forward 30th June 2023</b>		<b>0</b>	<b>19,356</b>	<b>19,356</b>	<b>46,496</b>

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 £
<b>CURRENT ASSETS</b>			
Bank and cash		30,485	46,821
Prepaid items		222	0
		<u>30,707</u>	<u>46,821</u>
<b>CURRENT LIABILITIES</b>			
Accruals	4	-11,351	-325
<b>NET CURRENT ASSETS</b>		<u>19,356</u>	<u>46,496</u>
<b>UNRESTRICTED FUNDS:</b>			
General funds		19,356	46,496
<b>RESTRICTED FUNDS:</b>			
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**

				<b>2023</b>	<b>2022</b>
	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**

	<b>2023</b>	<b>2022</b>
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