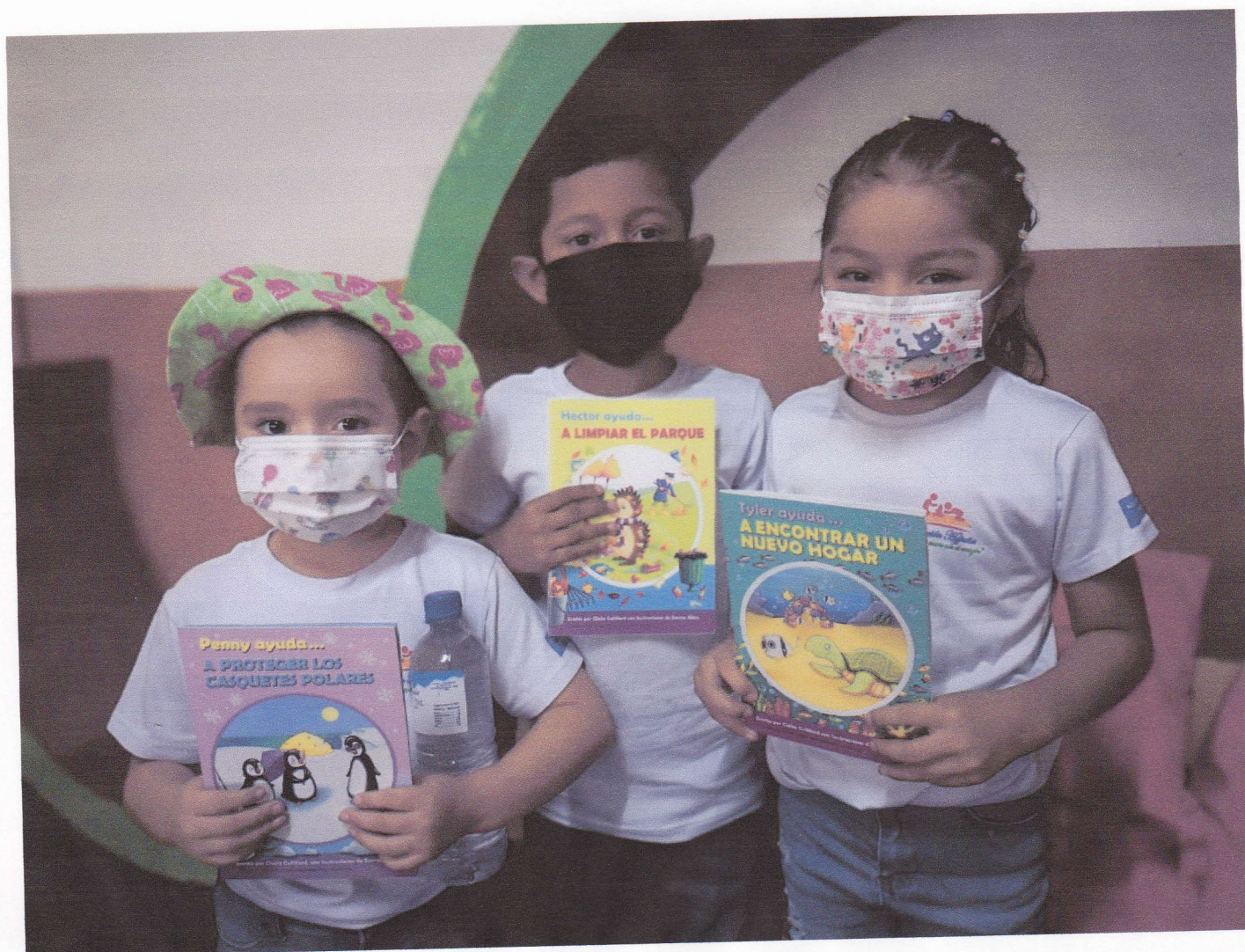


# Nicaragua Education Culture and Arts Trust

## Trustees Annual Report

### For

### 2020





**Section A**      **Reference and Administration Details**  
**Charity Name**      **Nicaragua Education Culture and Arts Trust**

Other names for the charity      NECAT

Registered      1114483

Charity Number

Charity's principal address      47 Boddington Rd. Wendover, Aylesbury, Bucks. HP22 6HY

Names of the charity trustees who manage the charity      Martin Charles Roger  
MaggieJo St. John  
Monika Christine Schiffer

Retiring trustees      No trustees retired during the year

Incoming trustees      None

Names and addresses of advisors      None

**Section B**      **Structure, Governance and Management**  
Type of Governing Document      Trust Deed

How the Charity is constituted      Trust

Trustee selection methods      By invitation

Additional Governance issues      None

**Section C**      **Objectives and Activities**

Summary of the objects of the charity

- The advancement of education through culture and the arts
- The alleviation of poverty and hardship
- The geographical focus for the work of the charity is the pacific coast of Nicaragua

Summary of the main activities in relation to these objects      The charity operates in the city of León, Nicaragua where it has an education centre based in a deprived neighbourhood of the city. From the centre it runs a variety of education projects including after-school clubs, health education projects, the provision of bursaries for children's uniforms and school materials, cultural activities and libraries including a mobile library that takes activities to schools in the area.

Grantmaking policy      Projects are developed and implemented by Nicaraguan staff directly employed by the Trust with support from local and international volunteers. A part time representative is employed in Nicaragua by the Trust who in turn takes on contract staff as required.

Contribution by volunteers      In the UK all the work of the Trust is done on a voluntary basis. In Nicaragua local and international volunteers assist the project.

## Section D

## Achievements and Performance

Summary of the main achievements of the charity during the year

Projects supported by NECAT during 2020 include cultural and educational activities in and around the city of León, Nicaragua. The charity focussed in 2020 on two major activities. The first is the operation of an 'after-school' club for children who might otherwise struggle in the state education system who through the centre can have individualised support for their education. Secondly the charity supported the operation of a Montessori class with funding support from a group based in Germany.

### Infrastructure:

In 2015 the charity received a bequest, which together with other donations and a loan from a supporter made possible the purchase of a building suitable for use as a community education centre. The building, which is situated in the Guadalupe district in the south of the city of Leon, benefits from having a large covered auditorium, side and rear offices, a kitchen and store rooms and gardens with covered areas where the children can play in safety.

Following the purchase of the property improvements were made to the interior decoration of the building and to make the premises more secure. In principle the ownership of the premises should make the work of the Trust more sustainable since there will be no rent to pay. In practice there are overheads such as security and utility costs to consider. The centre is physically dividable using a foldable partition into two separate areas and during 2020 one of the two areas was used for 'reforzamiento' (after-school support) whilst the second area was used for the Montessori classes.

**After-school Club Project** The employment of a qualified teacher as well as an assistant for the after-school club was made possible through the support of the Oxford Leon twinning charity OLAT. The amount received in a donation at the start of the year was £2307. As a result of COVID a total of eight payments were made by OLAT to NECAT totalling £3715. Use of these donations was not restricted to any specific project but was used as and when necessary during the year.

The Gettysburg-Leon Sister City project supported the centre with emergency grant funding of \$3000 during the year which enabled some core activities to be carried out.

Up to 30 children attended the centre every weekday afternoon and benefitted from help with their schoolwork.





Children attending the centre had a wide range of resources available to them.

**Nutrition Project:** In 2020 **Blackfriars Overseas Aid Trust (BOAT)** once again supported our programme of providing meals for the children who attended the centre with a donation of £3500. The objective of the project is to provide the children with a balanced and nutritious diet. Many of the children attending the school come from poor families where a balanced diet is not always available. The food (which typically comprises tortillas, rice, beans, cereal and a drink) is prepared by the children's mothers on a rota and is distributed at a convenient time during the afternoon. The variety of the meals is improved by supplying meat, fruit and vegetables. COVID had a big impact on the nutrition programme because of extended periods when the centre was closed or operating at reduced capacity. As a consequence the way in which the project funds were utilised was divided between food distributed at the centre, food packages distributed to the homes of those unable to work and payment to one of the teachers responsible for the COVID home learning programme.





A special thanks is due to our **staff in Nicaragua** without whom none of the achievements of the charity would be possible.





## Section E

### Reserves Policy

## Financial Review

It is the policy of NECAT to only hold the minimum amount of reserves commensurate with meeting our project and staffing commitments.

### Exchange Rates

Due to its focus on Nicaragua the bulk of the charity's financial expenditure is handled in US\$. Receipts and payments originating in US\$ have been translated into pounds sterling at the average exchange rate prevailing during the year, with outstanding funds at 31st December 2020 being translated at the year-end exchange rate.

### Principal sources of Funding

The principal sources of funding for NECAT are grant funding from charitable trusts, churches and donations from individual supporters.

### How expenditure has supported the key objectives of the charity

a. The advancement of education through culture and the arts:

By operating our after-school club in deprived neighbourhoods we presented children with educational opportunities which would have otherwise been unobtainable. The children participated in many artistic and cultural activities which promoted their education.

b. The alleviation of poverty and hardship:

By concentrating our support on underprivileged sectors of society and in areas of the city where family incomes are very limited we were able to alleviate poverty in those communities.

c. The charity will operate in the Pacific Coast region of Nicaragua:

All of our support went to the city of León and its suburbs, situated on the Pacific Coast of Nicaragua.

### Investment policies

There are no investments other than funds held in the UK and Nicaraguan current accounts awaiting use on relevant projects

## Section F

## Other Information

The charity has a website where some basic information about our work can be found. The web address is [www.necat.org.uk](http://www.necat.org.uk)

There is a Spanish language facebook page which is regularly updated with text, photos and videos showing the work done. It can be accessed at:  
<https://www.facebook.com/montessoriparatiyparami>

In order to conform to Nicaraguan regulations for the establishment of independent NGO's NECAT, with support from the German organisation Nicaragua Verein Hamburg, has applied for registration in Nicaragua for a new legal entity. The application has been made using the name 'Hypatia' and has been approved by the Nicaraguan authorities. Once fully established this entity will operate under the control of a local board of trustees, who will hold and operate the local bank account and property and will take over the UK charity's direct operations in Nicaragua.

The full process is lengthy and requires the organisation to obtain a registration number (called RUC or 'Registrado Unico Contribuyente') as well as an NGO registration number. As of June 2021 the organisation is registered in Nicaragua as Asociación Hypatia, RUC J0810000407811 and Charity registration number 6941

## Section G

### Declaration See below

#### Declaration:

The trustees hereby declare that they have approved the trustees' annual report for 2020.

Signed on behalf of the charity's trustees by:

Signatures:

<i>Signature, first trustee</i> M. J. St John	<i>Signature, second trustee</i> M. C. Schiffer
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Full names:

<i>Printed name, first trustee</i> Margaret Joan St John	<i>Printed name, second trustee</i> M. C. SCHIFFER
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Date:

<i>Date of signing</i> 14 / 01 / 22	<i>Date of signing</i> 14.01.2022
--	--------------------------------------

Position/Role (e.g. Secretary,  
chair etc.)

Trustee	Trustee
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Charity Name Nicaragua Education Culture and Arts Trust		No (if any) 1114483	CC16a
<b>Receipts and payments accounts</b>			
For the period from	Period start date 01/01/2020	To Period end date 31/12/2020	

## Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
UK Donations	21,520			21,520	11,307
UK Bank Interest	-	-		-	-
	-	-		-	-
UK Grants	-	5,807		5,807	5,032
UK Gift Aid (allocated to unrestricted funds)	-	-		-	1,240
Nicaragua Bank Interest	11	-		11	13
Nicaragua Donations	2,581	-		2,581	4,437
Nicaragua Grants				-	-
<b>Sub total</b>	<b>24,112</b>	<b>5,807</b>	<b>-</b>	<b>29,919</b>	<b>22,029</b>
<b>A2 Asset and investment sales, etc.</b>					-
<b>Total receipts</b>	<b>24,112</b>	<b>5,807</b>	<b>-</b>	<b>29,919</b>	<b>22,029</b>
<b>A3 Payments</b>					
UK Expenses	-	-		-	75
UK Bank Charges/Intermediary fees	149			149	75
UK Project expenditure	-	-		-	-
Nicaragua Admi/Office/Security	3,067	-		3,067	3,608
Nicaragua Monitoring costs	6,284	-		6,284	7,685
Nicaragua Bank Charges	268	-		268	156
Nicaragua Direct Project expenditure	6,654	5,675		12,329	11,018
Nic Loan Repayments	2,683			2,683	940
Exchange rate Movements	691	204		895	847
		-		-	
<b>Sub total</b>	<b>19,796</b>	<b>5,879</b>	<b>-</b>	<b>25,675</b>	<b>24,404</b>
<b>A4 Asset and investment purchases, etc.</b>					-
<b>Total payments</b>	<b>19,796</b>	<b>5,879</b>	<b>-</b>	<b>25,675</b>	<b>24,404</b>
<b>Net of receipts/(payments)</b>	<b>4,316</b>	<b>- 72</b>	<b>-</b>	<b>4,244</b>	<b>- 2,375</b>
<b>A5 Transfers between funds</b>	<b>- 72</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>624</b>	<b>2,999</b>
<b>Cash funds this year end</b>	<b>4,868</b>	<b>-</b>	<b>-</b>	<b>4,868</b>	<b>624</b>



## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	UK	1,085	-	-
	Nicaragua	3,783	-	-
		-	-	-
	<b>Total cash funds</b>	<b>4,868</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

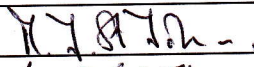

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Property in Leon, Nicaragua	Unrestricted	USD65,000	-
	The Charity does not own and/or lease land or property directly but has a beneficial interest in a freehold property in Leon, Nicaragua which is used in pursuance of its objectives.		-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Loan on property	Unrestricted	3,157	Flexible terms
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	M. J. ST JOHN	14/01/22
	M. C. SCHIFFER	14.01.22





**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

Nicaragua Culture, Education & Arts Trust ("NECAT")

**On accounts for the year  
ended**

31<sup>st</sup> December 2020

**Charity no  
(if any)**

1114483

**Set out on pages**

1 & 2

(remember to include the page numbers of additional sheets)

**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 to:

- 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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

**Signed:**

**Date:**

17/1/22

**Name:**

R J Marshall

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

45 Walton Road, Aylesbury, Bucks HP21 7SR



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

