

**CHALONER CHILDRENS CHARITY**

**REPORT AND ACCOUNTS**

**5 APRIL 2021**

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**Charity number: 1115902**

**CHALONER CHILDRENS CHARITY****CHARITY INFORMATION****Trustees**

S D F Johns  
C J Andrew  
K H Moroney

**Principal address**

83 Dovehouse Street  
London  
SW3 6JZ

**Accountants**

Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA

**Bankers**

Royal Bank of Scotland  
49 Charing Cross  
London  
SW1A 2DX

## **CHALONER CHILDRENS CHARITY**

### **TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 5 April 2021.

The financial year to April 2021 was an incredibly challenging period for the charitable sector due to the global pandemic and ensuing lockdowns. The Chaloner Children's Charity (CCC) responded to the emergency in two refugee camps where it has been working. The initial focus was in the Palabek refugee camp in northern Uganda, and subsequently funds were repurposed to respond to the COVID-19 emergency in one of the Rohingya refugee camps in Bangladesh. CCC was also able to continue its school construction programme in rural communities in Sierra Leone, despite schools being closed for a six-month period.

#### **Uganda**

When COVID-19 spread to Uganda, CCC was able to play a critical role in the effort to reduce the spread of the virus in the Palabek refugee camp. Many families lacked the knowledge of the virus and were unprepared for its spread given the lack of access to hand washing facilities. With its local NGO partner, CCC was able to provide prevention and information support, distribute soap and construct tippy taps at 200 homes. CCC also provided over 4,000 children with home learning packs, and teachers were able to conduct small group learning sessions with the children so they could continue learning. Food shortages became an issue during the lockdown period, and CCC was able to provide food packages to some of the families in the camp.

#### **Bangladesh**

CCC had originally committed funding to build five learning centres in one of the Rohingya refugee camps, but the project was put on hold by government officials. Part of that funding was repurposed to the COVID-19 response. With the help of our local partner, CCC funded the distribution of health and hygiene supplies, protective masks and hand sanitiser. It also supported training community volunteers and community leaders to disseminate life-saving information to children and caregivers within the camp.

#### **Sierra Leone**

Schools and learning institutions across Sierra Leone were closed at the end of March 2020 to reduce the spread of COVID-19. However, CCC was able to continue working with its NGO partner to build schools and renovate dilapidated structures. Effective community engagement is critical to the sustainability of the schools, and construction materials were sourced locally and the majority of the labour was undertaken by community volunteers. Classrooms were furnished with desks, benches, blackboards and equipped with essential teaching materials. Schools reopened in early October and all new classroom structures were completed in time for the start of the new academic year.

Despite the ongoing challenges caused by the pandemic, CCC plans to continue to expand its programmes in Sierra Leone and Uganda. As lockdowns and restrictions are lifted, CCC will support initiatives to get children back into school. The focus will continue to be on low cost sustainable education for children living in remote areas where education is difficult to access. CCC will continue to work with local partners on the ground to ensure that the schools have teacher training and mentoring support to improve the quality and standard of teaching.

## CHALONER CHILDRENS CHARITY

### DIRECTORS' REPORT (continued)

#### Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those accounts, the trustees are required to

- ~ select suitable accounting policies and then apply them consistently;
- ~ make judgments and estimates that are reasonable and prudent;
- ~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Trustees

The trustees who served during the year were:

S D F Johns  
C J Andrew  
K Moroney

#### Review of financial position

These details are set out in the Statement of Financial Activities on page 5 of the accounts. Total reserves of the charity at 5 April 2021 were £275,840 (2020: £97,643)

#### Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

#### Public benefit statement

The charity has met its principal purpose by making donations to appropriate children's organisations and charities.

The trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which this guidance is relevant.

On behalf of the trustees.

S D F Johns  
Trustee  
31 January 2022

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHALONER CHILDRENS CHARITY**

I report on the accounts of Chaloner Childrens Charity for the year ended 5 April 2021 which are set out on pages 5 to 8.

## **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in General Directions given by the Charity Commission (under section 145(5)(6) of the 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 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 you as 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 '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

- i. 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D M Butterworth  
WHEAWILL & SUDWORTH LIMITED  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA  
31 January 2022

**CHALONER CHILDRENS CHARITY****STATEMENT OF FINANCIAL ACTIVITIES****for the year ended****5 APRIL 2021**

Notes		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	<b>Incoming resources</b>		
2	Charitable revenues	11,500	18,005
3	Investment income	173,297	-
	<b>Total incoming resources</b>	<u>184,797</u>	<u>18,005</u>
	<b>Resources expended</b>		
4	Charitable expenditure	6,600	51,020
5	Management and administration	-	214,052
	<b>Total resourced expended</b>	<u>6,600</u>	<u>265,072</u>
6	<b>Net incoming (outgoing) resources for the year</b>	178,197	(247,067)
	Total funds at 6 April 2020	<u>97,643</u>	<u>344,710</u>
	<b>Total funds at 5 April 2021</b>	<u><u>275,840</u></u>	<u><u>97,643</u></u>

The notes on pages 7 to 8 form part of these accounts.

**CHALONER CHILDRENS CHARITY****BALANCE SHEET****5 APRIL 2021**

Notes		2021 £	2020 £
	<b>Fixed assets</b>		
7	Investments	265,602	92,305
		<hr/>	<hr/>
	<b>Current assets</b>		
	Cash at bank	10,238	5,338
		<hr/>	<hr/>
8	<b>Creditors:</b> amounts falling due within one year	-	-
		<hr/>	<hr/>
	<b>Net current assets</b>	10,238	5,338
		<hr/>	<hr/>
	<b>Net assets</b>	275,840	97,643
		<hr/> <hr/>	<hr/> <hr/>
	<b>Reserves</b>		
	Unrestricted funds	275,840	97,643
		<hr/> <hr/>	<hr/> <hr/>

The accounts on pages 5 to 8 were approved by the board of trustees on 31 January 2022 and signed on its behalf by

S D F JOHNS - Trustee

The notes on pages 7 to 8 form part of these accounts.

# CHALONER CHILDRENS CHARITY

## NOTES TO THE ACCOUNTS

5 APRIL 2021

### 1 Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and include the results of the charity's operations which are described in the trustees' report and all of which are continuing.

The financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

#### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

#### Investments

Investments are recorded at market value.

#### Taxation

The charity is not liable for corporation tax by reason of its charitable objects and status.

#### Incoming resources

All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

#### Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Expenditure on management and administration of the charity

Administration expenditure not directly related to the charitable activity predominantly includes professional fees.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

<b>2 Charitable revenues</b>	<b>2021</b>	<b>2020</b>
	£	£
Donations	11,500	11,000
Gift Aid tax refunds	-	7,005
	<hr/>	<hr/>
	11,500	18,005
	<hr/>	<hr/>



**CHALONER CHILDRENS CHARITY****NOTES TO THE ACCOUNTS (continued)****5 APRIL 2021**

<b>3 Investment income</b>	2021 £	2020 £
Gains on investments	173,297	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4 Charitable expenditure</b>		
Grants and donations	6,600	51,020
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5 Management and administration</b>		
(Losses) on investments	-	214,052
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6 Net incoming (outgoing) resources for the year</b>		
This is stated after charging:		
Trustees' remuneration	-	-
Trustees' expenses	-	-
	<u><u>          </u></u>	<u><u>          </u></u>
Average number of employees	-	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>7 Investments</b>		
Listed investments	265,602	92,305
	<u><u>          </u></u>	<u><u>          </u></u>
<b>8 Creditors:</b> amounts falling due within one year		
Accruals	-	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>9 Capital commitments</b>		
Capital expenditure contracted but not provided in the accounts	-	-
	<u><u>          </u></u>	<u><u>          </u></u>

**10 Related party disclosures**

The trustees are not aware of any material related party transactions that require disclosure.

There is no one controlling party of the charity.