

CHALONER CHILDRENS CHARITY

REPORT AND ACCOUNTS

5 APRIL 2022

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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

Principal 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 2022.

Principal activity and status

The charity is a non-profit seeking unincorporated charitable organisation whose principal objective is to benefit children generally. It is a registered charity, charity number 1115902.

The Chaloner Children's Charity (CCC) was able to expand its work as lockdowns were lifted and schools reopened. The focus continued to be on educational programmes in some of the poorest areas of the world where there is no government funding for education. CCC also committed to its first initiative in the UK in early 2022, and supported a literacy programme for children living in an area of high deprivation in North East England.

Sierra Leone

CCC was able to continue its school programme in Sierra Leone and participated in the construction and rebuild of 50 schools in rural communities. The safe structures give children access to a conducive learning environment, and these schools also benefitted from funding from the British and Commonwealth Development Office. This included support for a teacher from each school to attend a three-year teacher training course, and also provided schools with learning materials. Once a school has a safe structure and a qualified teacher, they become eligible for government funding for teachers' salaries.

Bangladesh

Following the lifting of Covid-19 restrictions, CCC worked with its partner on the ground to establish a learning centre in the Rohingya refugee camp in Cox's Bazar. 100 refugee children have been supported to enrol in the learning centre, ensuring that they have access to a basic education and appropriate learning resources in a safe and secure environment. Two teachers from the community and a community volunteer work at the centre. The goal is to continue to support and expand learning outcomes for children living in some of the most challenging conditions in the world.

Ukraine

Working with a partner with access to local NGOs on the ground, CCC committed funding to support children affected by the Russian invasion of Ukraine. The initial focus was on humanitarian aid and providing psychological support to children caught up in the hostilities. As the invaders were pushed back to the eastern part of the country, the work slowly started to shift towards recovery and getting schools and learning spaces back up and running again. The work is ongoing, and the plan is to help equip centres with education materials as well as provide a safe haven for children where they can escape the harsh realities of war.

UK

CCC funded a pilot project in Hull to install book vending machines in five primary schools in areas where there is high deprivation and where some of the most disadvantaged schools do not have their own library. Each vending machine contains 200 books and include titles that are suitable for children from grades 1 to 6. Each child will have the opportunity to choose and keep their own book. The response from the first five schools has been very positive, and the goal is to roll out the programme over the next three years to schools who are most in need.

Conclusion

Looking ahead CCC would like to expand its work both internationally and also in the UK. The focus will continue to be supporting education for disadvantaged children living in some of the poorest parts of the world or in areas of the UK where there is high deprivation. We work closely with partners on the ground to ensure that our programmes are sustainable and efficiently run. Our aim is to have impact, and to raise learning outcomes for disadvantaged children whose only opportunity for a better life is through education.

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 2022 were £801,829 (2021: £275,840)

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
29 January 2023

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 2022 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
29 January 2023

CHALONER CHILDRENS CHARITY**STATEMENT OF FINANCIAL ACTIVITIES****for the year ended****5 APRIL 2022**

Notes		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Incoming resources		
2	Charitable revenues	70,121	11,500
3	Investment income	1,988	-
	Total incoming resources	72,109	11,500
	Resources expended		
4	Charitable expenditure	62,780	6,600
5	Management and administration	60	-
	Total resourced expended	62,840	6,600
6	Net incoming resources for the year	9,269	4,900
	Total funds at 6 April 2021	275,840	97,643
7	Gains on investments	516,720	173,297
	Total funds at 5 April 2022	801,829	275,840

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

CHALONER CHILDRENS CHARITY**BALANCE SHEET****5 APRIL 2022**

Notes		2022	2021
	Fixed assets	£	£
8	Investments	748,249	265,602
		<hr/>	<hr/>
	Current assets		
	Cash at bank	53,580	10,238
		<hr/>	<hr/>
9	Creditors: amounts falling due within one year	-	-
		<hr/>	<hr/>
	Net current assets	53,580	10,238
		<hr/>	<hr/>
	Net assets	801,829	275,840
		<hr/> <hr/>	<hr/> <hr/>
	Reserves		
	Unrestricted funds	801,829	275,840
		<hr/> <hr/>	<hr/> <hr/>

The accounts on pages 5 to 8 were approved by the board of trustees on 29 January 2023 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 2022

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.

2 Charitable revenues	2022	2021
	£	£
Donations	65,500	11,500
Gift Aid tax refunds	4,621	-
	<hr/>	<hr/>
	70,121	11,500
	<hr/>	<hr/>

CHALONER CHILDRENS CHARITY**NOTES TO THE ACCOUNTS (continued)****5 APRIL 2022**

3 Investment income	2022	2021
	£	£
Dividends and interest	1,988	173,297
	<u><u> </u></u>	<u><u> </u></u>
4 Charitable expenditure		
Grants, donations and travel expenses	62,780	6,600
	<u><u> </u></u>	<u><u> </u></u>
5 Management and administration		
Bank charges	60	-
	<u><u> </u></u>	<u><u> </u></u>
6 Net incoming resources for the year		
This is stated after charging:		
Trustees' remuneration	-	-
Trustees' expenses (travel to Sierra Leone)	4,930	-
	<u><u> </u></u>	<u><u> </u></u>
Average number of employees	-	-
	<u><u> </u></u>	<u><u> </u></u>
7 Gains on investments		
Realised and unrealised	516,720	173,297
	<u><u> </u></u>	<u><u> </u></u>
8 Investments		
Investment portfolio	748,249	265,602
	<u><u> </u></u>	<u><u> </u></u>
9 Creditors: amounts falling due within one year		
Accruals	-	-
	<u><u> </u></u>	<u><u> </u></u>
10 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<u><u> </u></u>	<u><u> </u></u>
11 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.