

CHALONER CHILDRENS CHARITY

REPORT AND ACCOUNTS

5 APRIL 2023

CONTENTS	Page
Charity information	1
Trustees' report	2-3
Independent Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

Charity number: 1115902

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

S D F Johns
C J Andrew
N Banke
D P Snyder

Principal address

35 Westgate
Huddersfield
HD1 1PA

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 2023.

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.

Review of the year

The Chaloner Children's Charity (CCC) had a very active year and expanded its educational programmes both in Sierra Leone and Uganda, as well as in the UK. The focus internationally continues to be on building schools in some of the poorest parts of the world where there is no government funding for education. In the UK, CCC supports educational and literacy programmes in areas where there is high deprivation.

Sierra Leone

CCC participated in another 50-school construction programme in 2022/23. The schools have received 'soft dollar' funding from other international NGOs and organisations which includes teacher training and mentoring programmes, learning materials and income generating initiatives for the local communities. Teachers are receiving 10 weeks teacher training for three years and we are now starting to see greatly improved learning outcomes. More and more of the schools are being approved by the government which enables some of the teachers to go on the government payroll. Enrolment at the new schools has been beyond expectations, and in one or two communities we have seen the local government build classroom extensions to our schools where overcrowding had become an issue. CCC also funded new furniture for some of the schools from the 2019 and 2020 programmes who had seen a significant increase in the number of children registered at the schools.

Uganda

In early 2023 CCC upgraded its school in the Palabek refugee camp in northern Uganda to ensure that the classrooms met the government standard for permanent classrooms. The goal is for Progressive School to become a government school so that some of the teachers go on the government payroll. The parents of the school children have also formed a School Management Committee and have committed to painting and rehabilitating the classrooms. This has enabled learners and teachers to have a conducive learning environment which has positively impacted pupil's retention, attendance, and performance at school.

CCC also covered teachers' salaries at the school for a three-month period to the end of 2022. The three-year funding from Education Cannot Wait (ECW) came to an end at the end of September 2022, and new funding for teachers did not start until the beginning of 2023. ECW's funding now goes through UNHCR who are responsible for the running of the refugee camp.

UK

CCC rolled out its literacy programme in 2022 in partnership with the Hull and East Yorkshire Children's University Charity. The original pilot programme to install 5 book vending machines in disadvantaged schools was very successful and enthusiastically received by the teachers. A further 15 book vending machines were installed, and another 10 will be installed in the next financial year. We are already seeing significant improvements in literacy rates, and are looking at other opportunities to do a similar programme in areas where there is high deprivation and low literacy rates.

CCC's second programme in 2022 was a partnership with IntoUniversity. CCC co-sponsored the new IntoUniversity Centre in Peterborough. The Centre supports children and offers innovative programmes from the age of 7 all the way through to university. The goal is to break the cycles of disadvantage and open up new opportunities for young people to go to university or apply for apprenticeships. Anglia Ruskin University opened a new university campus in Peterborough in September 2022 which will allow many of these children from the Centre to go to university. Children are supported with their 11 plus, GCSE and A level exams, and mentors provide advice when they start their university course.

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

K Moroney has now resigned as a trustee and N Banke and D P Snyder have been appointed as new trustees.

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 2023 were £724,316 (2022: £801,829)

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
11 January 2024

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 2023 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
11 January 2024

CHALONER CHILDRENS CHARITY**STATEMENT OF FINANCIAL ACTIVITIES****for the year ended****5 APRIL 2023**

Notes		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Incoming resources		
2	Charitable revenues	71,250	70,121
3	Investment income	14,206	1,988
	Total incoming resources	<u>85,456</u>	<u>72,109</u>
	Resources expended		
4	Charitable expenditure	184,419	62,780
5	Management and administration	1,800	60
	Total resourced expended	<u>186,219</u>	<u>62,840</u>
6	Net (outgoing) incoming resources for the year	(100,763)	9,269
	Total funds at 6 April 2022	801,829	275,840
7	Gains on investments	23,250	516,720
	Total funds at 5 April 2023	<u><u>724,316</u></u>	<u><u>801,829</u></u>

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

CHALONER CHILDRENS CHARITY**BALANCE SHEET****5 APRIL 2023**

Notes		2023	2022
	Fixed assets	£	£
8	Investments	682,075	748,249
		<hr/>	<hr/>
	Current assets		
	Cash at bank	43,441	53,580
		<hr/>	<hr/>
9	Creditors: amounts falling due within one year	(1,200)	-
		<hr/>	<hr/>
	Net current assets	42,241	53,580
		<hr/>	<hr/>
	Net assets	724,316	801,829
		<hr/> <hr/>	<hr/> <hr/>
	Reserves		
	Unrestricted funds	724,316	801,829
		<hr/> <hr/>	<hr/> <hr/>

The accounts on pages 5 to 8 were approved by the board of trustees on 11 January 2024 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 2023

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	2023	2022
	£	£
Donations	55,000	65,500
Gift Aid tax refunds	16,250	4,621
	<hr/>	<hr/>
	71,250	70,121
	<hr/>	<hr/>

CHALONER CHILDRENS CHARITY**NOTES TO THE ACCOUNTS (continued)****5 APRIL 2023**

3 Investment income	2023	2022
	£	£
Dividends and interest	14,206	1,988
	<u> </u>	<u> </u>
4 Charitable expenditure		
Grants, donations and travel expenses	184,419	62,780
	<u> </u>	<u> </u>
5 Management and administration		
Independent examination fees	1,800	-
Bank charges	-	60
	<u> </u>	<u> </u>
	1,800	60
	<u> </u>	<u> </u>
6 Net incoming resources for the year		
This is stated after charging:		
Trustees' remuneration	-	-
Trustees' travel expenses	2,754	4,930
	<u> </u>	<u> </u>
Average number of employees	-	-
	<u> </u>	<u> </u>
7 Gains on investments		
Realised and unrealised	23,250	516,720
	<u> </u>	<u> </u>
8 Investments		
Investment portfolio	682,075	748,249
	<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year		
Accruals	1,200	-
	<u> </u>	<u> </u>
10 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<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.