

CHALONER CHILDRENS CHARITY

REPORT AND ACCOUNTS

5 APRIL 2024

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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 2024.

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.

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

D P Snyder (appointed on 21 April 2023)

N Banke (appointed on 21 April 2023)

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 2024 were £687,990 (2023: £724,316)

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

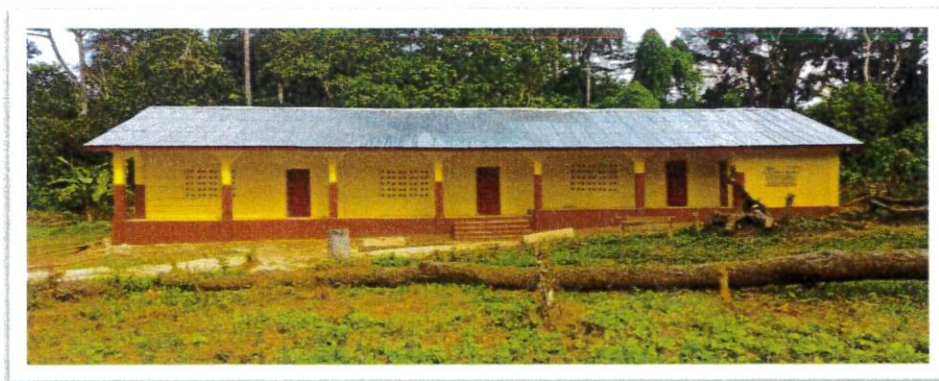
27 September 2024



Chaloner Children's Charity Trustees Report

Review of the Year

The Chaloner Children's Charity (CCC) continued to expand its core educational programmes both internationally and in the UK. CCC's focus in Africa remains working in some of the poorest areas where there is no government funding for education without the charity's intervention. In the UK, CCC expanded its literacy programme, and continued funding an academic support centre for disadvantaged children living in an area where there are high levels of economic deprivation.



Sierra Leone

CCC continued to participate in a large-scale programme in the rural areas of Sierra Leone with the goal of getting all children living here into primary education. 50 schools were completed during the year bringing the total so far to 260 schools. The schools benefited from 'soft dollar' funding which includes teacher training programmes, teacher mentoring programmes, learning materials and income generating initiatives for the communities. 80% of the schools are now government approved which enables them to become eligible to get at least one teacher on the government payroll. 4,000 grade 6 children took the National Primary School Exam at the end of the academic year, and 3,500 children passed and have gone on to junior secondary school.

Sierra Leone (cont)

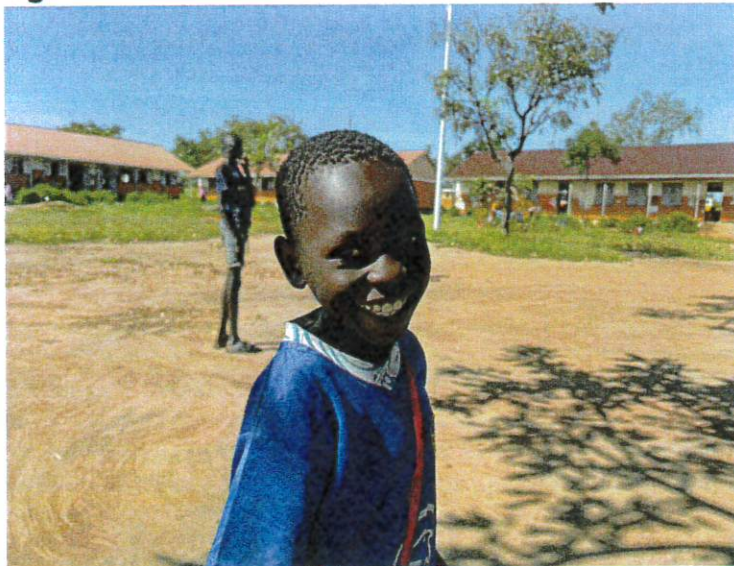


Left: SLMWBO Primary School , Makaria community - our first finished interlocking brick school!

Middle: Is the foundation and first course of interlocking bricks in Kono, Eastern Province.

Right: The Interlocking Brick making machine! Sand, dirt, cement and water mixed and then compressed.

Uganda



Young student in front of Progressive Primary School, Palabek, Uganda

During the year CCC undertook a new programme in the Palabek refugee camp. There are now 80,000 refugees living in the camp and over 50% are children of school age. Refugees continue to arrive, mainly from South Sudan, Sudan, and the Congo. Two new blocks have recently opened up to accommodate the influx, and CCC is undertaking to build classrooms on an open-air campus in one of the blocks. The initial programme will be for two classroom blocks, each consisting of three classrooms. The goal is to expand the construction so that all 1700 children registered at the school are able to learn in a safe structure.

CCC completed the building work at the Progressive School to ensure that the classrooms met the government standard for permanent classrooms. The goal is for the school to become a government registered school which will enable some of the teachers to go on the government payroll. Currently, UNHCR together with their educational partners are responsible for the funding of the teachers.

UK



Book vending machines promoting literacy and a love of books!

The three-year literacy programme which CCC undertook in partnership with the Hull and East Yorkshire Children's University was completed during the year. A total of 30 book vending machines have been installed in primary schools in areas where there is high deprivation and where some of the most disadvantaged schools do not have their own library. The teachers have been very enthusiastic about the programme, and we understand there has been a marked increase in children reading as well as improved literacy rates.

UK (Cont.)

CCC continues to support the IntoUniversity Peterborough Centre. The centre offers children growing up in underprivileged neighbourhoods a safe place to learn, and encouragement to aspire and succeed. The programme includes after school academic support, sessions helping young people with their homework, and one-to-one mentoring opportunities with university students or corporate volunteers. Students are supported from the age of 7 all the way through to university. Anglia Ruskin recently opened a new university campus in Peterborough and students from the centre will be well placed to go on to university.



IntoUniversity, Peterborough Centre

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 2024 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

27 September 2024

CHALONER CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

5 APRIL 2024

Notes		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Incoming resources		
2	Charitable revenues	45,000	71,250
3	Investment income	1,112	14,206
	Total incoming resources	<u>46,112</u>	<u>85,456</u>
	Resources expended		
4	Charitable expenditure	163,508	184,419
5	Management and administration	1,220	1,800
	Total resourced expended	<u>164,728</u>	<u>186,219</u>
6	Net (outgoing) incoming resources for the year	(118,616)	(100,763)
	Total funds at 6 April 2023	724,316	801,829
7	Gains on investments	82,290	23,250
	Total funds at 5 April 2024	<u><u>687,990</u></u>	<u><u>724,316</u></u>

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

CHALONER CHILDRENS CHARITY

BALANCE SHEET

5 APRIL 2024

Notes	2024	2023
	£	£
Fixed assets		
8 Investments	646,165	682,075
Current assets		
Cash at bank	42,825	43,441
9 Creditors: amounts falling due within one year	(1,200)	(1,200)
Net current assets	41,625	42,241
Net assets	687,990	724,316
Reserves		
Unrestricted funds	687,990	724,316

The accounts on pages 5 to 8 were approved by the board of trustees on 27 September 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 2024

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

	2024	2023
	£	£
Donations	30,000	55,000
Gift Aid tax refunds	15,000	16,250
	<hr/>	<hr/>
	45,000	71,250
	<hr/>	<hr/>

CHALONER CHILDRENS CHARITY

NOTES TO THE ACCOUNTS (continued)

5 APRIL 2024

3	Investment income	2024 £	2023 £
	Dividends and interest	1,112	14,206
		<u> </u>	<u> </u>
4	Charitable expenditure		
	Grants, donations and travel expenses	163,508	184,419
		<u> </u>	<u> </u>
5	Management and administration		
	Independent examination fees	1,200	1,800
	Bank charges	20	-
		<u> </u>	<u> </u>
		1,220	1,800
		<u> </u>	<u> </u>
6	Net incoming resources for the year		
	This is stated after charging:		
	Trustees' remuneration	-	-
	Trustees' travel expenses	4,820	2,754
		<u> </u>	<u> </u>
	Average number of employees	-	-
		<u> </u>	<u> </u>
7	Gains on investments		
	Realised and unrealised	82,290	23,250
		<u> </u>	<u> </u>
8	Investments		
	Investment portfolio	646,165	682,075
		<u> </u>	<u> </u>
9	Creditors: amounts falling due within one year		
	Accruals	1,200	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.