

**REGISTERED COMPANY NUMBER: 06647591 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1127739**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2024  
for  
Moroccan Children's Trust**

Clayton & Brewill  
Chartered Accountants  
Cawley House  
149-155 Canal Street  
Nottingham  
Nottinghamshire  
NG1 7HR

## **Moroccan Children's Trust**

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**Moroccan Children's Trust**  
**Report of the Trustees**  
**for the year ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06647591 (England and Wales)

**Registered Charity number**

1127739

**Registered office**

E5 Belvedere  
152-158 Dyke Road, Brighton  
BN1 5PA

**Trustees**

O Roy  
C E Hands  
A Belorf  
S H Booth  
M M C Brichard  
N J A Denison  
S L Sibley

**Independent Examiner**

Clayton & Brewill  
Chartered Accountants  
Cawley House  
149-155 Canal Street  
Nottingham  
Nottinghamshire  
NG1 7HR

Approved by order of the board of trustees on .....15/08/2025..... and signed on its behalf by:



.....  
O Roy - Trustee

**Independent Examiner's Report to the Trustees of  
Moroccan Children's Trust**

**Independent examiner's report to the trustees of Moroccan Children's Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Yvonne Jackson Bsc (Hons) FCA

Clayton & Brewill  
Chartered Accountants  
Cawley House  
149-155 Canal Street  
Nottingham  
Nottinghamshire  
NG1 7HR

Date: .....16/0725.....

**Moroccan Children's Trust**

**Statement of Financial Activities  
for the year ended 31 August 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		22,479	-	22,479	67,418
Other trading activities	2	21,014	-	21,014	624
Investment income	3	103	-	103	111
<b>Total</b>		<u>43,596</u>	<u>-</u>	<u>43,596</u>	<u>68,153</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>60,467</u>	<u>-</u>	<u>60,467</u>	<u>75,817</u>
<b>NET INCOME/(EXPENDITURE)</b>		(16,871)	-	(16,871)	(7,664)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		22,560	-	22,560	30,224
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>5,689</u></u>	<u><u>-</u></u>	<u><u>5,689</u></u>	<u><u>22,560</u></u>

The notes form part of these financial statements

# Moroccan Children's Trust

## Balance Sheet 31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		6,673	-	6,673	23,502
<b>CREDITORS</b>					
Amounts falling due within one year	6	(984)	-	(984)	(942)
<b>NET CURRENT ASSETS</b>		<u>5,689</u>	<u>-</u>	<u>5,689</u>	<u>22,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,689	-	5,689	22,560
<b>NET ASSETS</b>		<u>5,689</u>	<u>-</u>	<u>5,689</u>	<u>22,560</u>
<b>FUNDS</b>	7				
Unrestricted funds				5,689	22,560
<b>TOTAL FUNDS</b>				<u>5,689</u>	<u>22,560</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/5/25 and were signed on its behalf by:



O Roy - Trustee

The notes form part of these financial statements

## Moroccan Children's Trust

### Notes to the Financial Statements for the year ended 31 August 2024

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	21,014	624

#### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	103	111

# Moroccan Children's Trust

## Notes to the Financial Statements - continued for the year ended 31 August 2024

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	46,528	20,890	67,418
Other trading activities	624	-	624
Investment income	111	-	111
<b>Total</b>	<u>47,263</u>	<u>20,890</u>	<u>68,153</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	54,927	20,890	75,817
<b>NET INCOME/(EXPENDITURE)</b>	(7,664)	-	(7,664)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	30,224	-	30,224
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>22,560</u>	<u>-</u>	<u>22,560</u>

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	984	942

### 7. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	22,560	(16,871)	5,689
<b>TOTAL FUNDS</b>	<u>22,560</u>	<u>(16,871)</u>	<u>5,689</u>



# Moroccan Children's Trust

## Notes to the Financial Statements - continued for the year ended 31 August 2024

### 7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,596	(60,467)	(16,871)
<b>TOTAL FUNDS</b>	<u>43,596</u>	<u>(60,467)</u>	<u>(16,871)</u>

### Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	30,224	(7,664)	22,560
<b>TOTAL FUNDS</b>	<u>30,224</u>	<u>(7,664)</u>	<u>22,560</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,263	(54,927)	(7,664)
<b>Restricted funds</b>			
Centre Amane project	20,890	(20,890)	-
<b>TOTAL FUNDS</b>	<u>68,153</u>	<u>(75,817)</u>	<u>(7,664)</u>

The Volunteer Programme supports people who wish to volunteer for the charity in Morocco. Those individuals make a financial contribution to their living costs and the charity provides board and lodging, and practical support for their volunteering whilst they are in Taroudannt.

Centre Amane is the charities social work centre for children and families in difficult circumstances. This ensures caregivers have the capacity to care for their children independently. They believe in deinstitutionalisation, the idea that children thrive best in safe and loving home-not residential centres. Through gatekeeping practices, they keep families together by providing the support required for them to stay together.

**Moroccan Children's Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2024**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.

**Moroccan Children's Trust**

**Detailed Statement of Financial Activities  
for the year ended 31 August 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,509	36,038
Standing orders	6,094	5,095
Grants	-	20,890
Fostering	4,876	5,395
	<u>22,479</u>	<u>67,418</u>
<b>Other trading activities</b>		
Fundraising events	21,014	624
<b>Investment income</b>		
Deposit account interest	103	111
	<u>43,596</u>	<u>68,153</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Accountancy	984	942
FAPE	59,348	74,537
Other	100	300
Charges	35	38
	<u>60,467</u>	<u>75,817</u>
Total resources expended	<u>60,467</u>	<u>75,817</u>
<b>Net expenditure</b>	<u>(16,871)</u>	<u>(7,664)</u>

This page does not form part of the statutory financial statements