

# PASTOS VERDES

England & Wales · Charity number 1147099

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2012-05-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 42 Cordale Road  
Aylesham  
Canterbury  
Kent  
CT3 3EH

**Phone** 07976 943289

**Email** [admin@pastosverdes.co.uk](mailto:admin@pastosverdes.co.uk)

**Website** [www.pastosverdes.co.uk](http://www.pastosverdes.co.uk)

## Activities

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**Objects:** 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH MAINLY, BUT NOT EXCLUSIVELY, BY MEANS OF BROADCASTING CHRISTIAN MESSAGES OF AN EVANGELISTIC AND TEACHING NATURE.2. THE PREVENTION OF RELIEF OF POVERTY IN LICHINGA, MOZAMBIQUE BY PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN NEED INCLUDING EMPLOYMENT, HOUSING, FOOD AND CLOTHING. THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE RESIDING PERMANENTLY OR TEMPORARILY IN LICHINGA, MOZAMBIQUE.3. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF LICHINGA, MOZAMBIQUE IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.4. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF FOOTBALL.

**Activities:** Pastos Verdes UK is a charity formed to support its sister charity in Mozambique. Pastos Verdes Mozambique exists to advance the Christian faith, bring prevention and relief of poverty and sickness and aid the advancement of education (in Mozambique).

## Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Mozambique

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,048	£62,787	-	-
2024-03-31	£50,573	£46,759	-	-
2023-03-31	£43,874	£70,318	-	-
2022-03-31	£41,641	£43,069	-	-
2021-03-31	£44,917	£32,138	-	-

## Trustees

Name	Role	Appointed
Camilla Rosemary Titterton		2025-03-23
James Leeves		2022-04-01
KEITH ACKLAND		2012-11-18
NICHOLAS HUGH BERNARD RATCLIFFE		2012-05-01
Orla Patricia Garratt		2023-01-07

**PASTOS VERDES**

England & Wales - Charity number 1147099

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# Accounts

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## **PASTOS VERDES**

**CHARITY REGISTRATION NUMBER 1147099**

**Annual Report for the year ended 31 March 2024**

### **Charitable Objectives**

The Trustees have the responsibility of pursuing the objectives of the Charity which are:

- (i) The advancement of the Christian faith, the prevention of sickness and the preservation of health;
- (ii) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Lichinga, Mozambique;
- (iii) The promotion of community participation in healthy recreation.

The activities supported are delivered by a partner organisation in Mozambique.

### **Structure, Governance and Management**

The organisation is a registered charity with the Charity Commission in England. The Charity has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so.

The Charity is governed by the Trustees who determine strategic direction and policy. The Trustees meet four times in each calendar year and communicate regularly using electronic means.

The day to day running and management of the Charity is undertaken by the Trustees who have accepted responsibility for overseeing or managing aspects of the Charity's operations in the UK. They maintain regular contact with the Field Directors of the partner organisation in Mozambique which delivers all services in that country.

### **Trustees**

The Trustees are appointed by a resolution of a properly convened meeting of the Charity Trustees. During the year the following were in post:

Nicholas Ratcliffe

Keith Ackland

Helen Hay                      Deceased 28 January 2024

James Leeves FCA

Orla Garratt

We were very sad to lose Helen Hay as a Trustee who had served as a Trustee of Pastos Verdes for many years and thank her for generously donating her time to supporting the work during her time as a Trustee.

### **Recruitment, induction and training of Trustees**

As part of the application process, prospective trustees are provided with an explanation of what it means to become a trustee, including what the trustees work for and with, what the trustees do and when, and what qualities and qualifications a trustee requires.

### **Public benefit**

The trust constitutes a public benefit entity as defined by the Charity Commission.

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance.

The main activities during the year were as follows:

1. Maintaining contact with field directors in Mozambique to ensure delivery of the objectives;
2. Managing the finances of the charity and reviewing payment requests from Mozambique to ensure that funds donated are directed to activities within the objectives of the charity and the intention of the donor;
3. Receiving funds and clothing to send out to the charity's project operating in Lichinga, Mozambique;
4. Maintaining contact with a variety of individuals, churches and other organisations with a view to increasing awareness of and funding for the charity and its objectives.

### **Summary of the main achievements during the year**

The main achievements during this financial year were as follows:

1. Providing finance to maintain the buildings, walls and fences in Lichinga, Mozambique, and to maintain the structure and equipment of the Boys Home;
2. Working with the local Social Services authorities to ensure that the Boys Home complies with their requirements and may continue to accept children in residence;

3. Attracting financial support from individuals who commit to make regular donations to support the children who will live in the Boys Home and to purchase land for a follow-on house to be used once the boys reach the age at which they are no longer allowed to remain in the Boys' Home;
4. Attracting regular financial support for the general operations of the charity in Lichinga, Mozambique;
5. Maintaining contact with all supporters through the regular newsletters published by the Charity.
6. Providing specific funding for the building of a Halfway House for boys who reach their 18th birthday and need to move out of the Boys' Home
7. Providing specific funding for a new, more reliable vehicle for the partner organisation in Lichinga.
8. Providing funding for building a basketball court for the boys.

The numbers of boys cared for in the home increased this year from 10 to 11. This was following various inspections and checks that the home was suitable and provision available for additional numbers.

During the year work was also able to commence on the HalfWay House build which has been planned for a while. The HalfWay House is designed to provide a place for boys to move into once they get to the age of 18. It has been great to see the pictures of the foundations going in and the walls going up. Further funding is required in order to complete the building work and make the building suitable to live in.

Ongoing activities alongside the running of the boys home included the following:-

- Literacy Help - almost 50 students supported to improve their reading and writing skills year year
- Food Project - cultivation of vegetables and animals, teaching boys how to care for the land and farm sustainably
- Newborn Clothes Ministry - this weekly ministry for mums provides welcome packs and basic health checks

- Local church/bible college - The Bible Study Method was taught at the local Bible College in spring 2023 by Lisa and spring 2024 by Orlando. Regular teaching is also given at the local churches.
- Children's Club - a weekly Children's Club is run over two sessions with 50-80 children attending each week. This is one of the main programs for the village children.
- Sports - although not as regular as they were, we still occasionally host sports groups. The new basketball court is proving very popular along with the usual favourites, football & table tennis.

## Volunteers

At the heart of the work of the Charity there is a huge foundation of generous support, hard work and love which is supplied by volunteers. This is often expressed in time spent administering the charity, preparing communications, raising funds and making clothing to contribute towards delivering the Charity's objectives and other areas of service. A huge 'thank you' is extended to all those who serve so willingly to reach out to those in need in Lichinga, Mozambique.

## Financial Review

Unrestricted funds amounting to £20,631 (2023: £23,567) and Restricted Funds amounting to £29,942 (2023: £20,308) were received during the financial year. A total of £39,136 (2023: £64,057) was transferred to Mozambique during the financial year. Of this £0 (2023: £17,592) related to starting the construction of the HalfWay House.

Other costs have increased during the year and we are mindful of this as a challenge, both to contain costs and to ensure that the charity is generating sufficient income going forward. During the year £6,680 (2023: £5,865) was donated to contribute to the living expenses of Lisa & Orlando Muerasse, the field directors.

The balance of funds held at 31 March 2024 has increased from £3,699 to £7,513 in the year. The Trustees continue to monitor the quarterly expenditure and requests for funding each quarter are supported by detailed budgets showing the funds held in Mozambique to ensure these are not excessive.

## Unrestricted Funds held

The Unrestricted Funds at the end of the year were in a deficit position at 31 March 2024. Since then fundraising efforts in the summer of 2024 and the recovery of Gift Aid relating to the year has brought this back to a positive position.

We still require regular one off donations to ensure the need can be met as our regular donations do not cover the quarterly costs of running the boys home.

Restricted Funds held

There are total Restricted Fund held at the 31 March 2024 year end of £11,325

£10,650 relating to HalfWay House completion (sent to Mozambique since the year end)

£675 relating to Motor Vehicles

On 31 March 2023 there were restricted balances held totalling £1,545

£1,355 relating to Boys Education and

£190 relating to Living Costs

### **Reserves and Investment Policies**

It is the policy of the Trustees to maintain at least the equivalent of 3 months unrestricted fund expenditure in available cash resources together with other funds to cover unexpected situations that could lead to a cash flow problem.

At the year end that criteria is not currently met and the Trustees are aware and looking to rebuild the reserves to the level of the policy as soon as feasibly possible.

### **Plans for future periods**

The objectives of the Trustees continue to be to work with the partner organisation in Mozambique to serve those who live in the Lichinga, Mozambique, area. It is the intention of the Trustees to expand the activities of the Charity to provide for the residents in the Boys Home in the areas of health, education and life skills. The work of the partner organisation will expand to work with over 18s with the completion of the Halfway House and when the first boys reach adulthood and move in.

## Statement of responsibilities of the trustees

The trustees are responsible for ensuring that the annual reports and financial statements are prepared in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to ensure that financial statements are prepared for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

*O Garratt*

[O Garratt \(Jan 30, 2025 22:46 GMT\)](#)

Orla Garratt

Signed on behalf of the Trustees

Date: 30 January 2025

## **Independent Examiner's Report to the Trustees of Pastos Verdes**

### **Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Pastos Verdes ('the charity') for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chris Milsom ACA CTA  
Bright Accounting Solutions Limited  
3 Garrity House  
Miners Way  
Aylesham  
Kent  
CT3 3BF



## Receipts and payments accounts

For the period from	Period start date 1 April 2023	To	Period end date 31 March 2024
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	17,792	25,411	-	43,203	38,732
Gift Aid Recovered	2,799	4,531	-	7,330	5,121
Interest & other income	40	-	-	40	21
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>20,631</b>	<b>29,942</b>	<b>-</b>	<b>50,573</b>	<b>43,874</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>20,631</b>	<b>29,942</b>	<b>-</b>	<b>50,573</b>	<b>43,874</b>
<b>A3 Payments</b>					
Transferred to Mozambique Mission Costs	22,459	16,215	-	38,673	44,615
Personal support provision	3,195	3,485	-	6,680	5,865
Half way house building costs	-	-	-	-	17,592
Solar water pump purchase	-	463	-	463	1,850
Independent examiners fees	480	-	-	480	396
Bank fees, IT & other costs	463	-	-	463	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>26,597</b>	<b>20,162</b>	<b>-</b>	<b>46,759</b>	<b>70,318</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,597</b>	<b>20,162</b>	<b>-</b>	<b>46,759</b>	<b>70,318</b>
<b>Net of receipts/(payments)</b>	<b>(5,966)</b>	<b>9,780</b>	<b>-</b>	<b>3,814</b>	<b>- 26,444</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	2,154	1,545	-	3,699	30,143
<b>Cash funds this year end</b>	<b>(3,812)</b>	<b>11,325</b>	<b>-</b>	<b>7,513</b>	<b>3,699</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
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**B1 Cash funds**

Cash at bank	(3,812)	11,325	-
	-	-	-
	-	-	-
<b>Total cash funds</b>	<b>(3,812)</b>	<b>11,325</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK

OK

OK

**Unrestricted funds**  
to nearest £

**Restricted funds**  
to nearest £

**Endowment funds**  
to nearest £

**B2 Other monetary assets**

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Gift Aid recovery	2,025	4,373	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

**B4 Assets retained for the charity's own use**

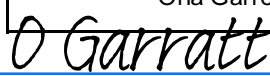
Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	James Leeves	
	Orla Garrett	

James Leeves (Jan 30, 2025 21:14 GMT)

O Garratt (Jan 30, 2025 22:46 GMT)

**PASTOS VERDES**

England & Wales - Charity number 1147099

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# Accounts

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## **PASTOS VERDES**

**CHARITY REGISTRATION NUMBER 1147099**

**Annual Report for the year ended 31 March 2024**

### **Charitable Objectives**

The Trustees have the responsibility of pursuing the objectives of the Charity which are:

- (i) The advancement of the Christian faith, the prevention of sickness and the preservation of health;
- (ii) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Lichinga, Mozambique;
- (iii) The promotion of community participation in healthy recreation.

The activities supported are delivered by a partner organisation in Mozambique.

### **Structure, Governance and Management**

The organisation is a registered charity with the Charity Commission in England. The Charity has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so.

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### **Trustees**

The Trustees are appointed by a resolution of a properly convened meeting of the Charity Trustees. During the year the following were in post:

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Helen Hay                      Deceased 28 January 2024

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We were very sad to lose Helen Hay as a Trustee who had served as a Trustee of Pastos Verdes for many years and thank her for generously donating her time to supporting the work during her time as a Trustee.

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The trust constitutes a public benefit entity as defined by the Charity Commission.

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance.

The main activities during the year were as follows:

1. Maintaining contact with field directors in Mozambique to ensure delivery of the objectives;
2. Managing the finances of the charity and reviewing payment requests from Mozambique to ensure that funds donated are directed to activities within the objectives of the charity and the intention of the donor;
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### **Summary of the main achievements during the year**

The main achievements during this financial year were as follows:

1. Providing finance to maintain the buildings, walls and fences in Lichinga, Mozambique, and to maintain the structure and equipment of the Boys Home;
2. Working with the local Social Services authorities to ensure that the Boys Home complies with their requirements and may continue to accept children in residence;

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#### **Reserves and Investment Policies**

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#### **Plans for future periods**

The objectives of the Trustees continue to be to work with the partner organisation in Mozambique to serve those who live in the Lichinga, Mozambique, area. It is the intention of the Trustees to expand the activities of the Charity to provide for the residents in the Boys Home in the areas of health, education and life skills. The work of the partner organisation will expand to work with over 18s with the completion of the Halfway House and when the first boys reach adulthood and move in.

## Statement of responsibilities of the trustees

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*O Garratt*

[O Garratt \(Jan 30, 2025 22:46 GMT\)](#)

Orla Garratt

Signed on behalf of the Trustees

Date: 30 January 2025

## **Independent Examiner's Report to the Trustees of Pastos Verdes**

### **Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Pastos Verdes ('the charity') for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chris Milsom ACA CTA  
Bright Accounting Solutions Limited  
3 Garrity House  
Miners Way  
Aylesham  
Kent  
CT3 3BF



## Receipts and payments accounts

For the period from	Period start date 1 April 2023	To	Period end date 31 March 2024
------------------------	-----------------------------------	----	----------------------------------

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	17,792	25,411	-	43,203	38,732
Gift Aid Recovered	2,799	4,531	-	7,330	5,121
Interest & other income	40	-	-	40	21
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>20,631</b>	<b>29,942</b>	<b>-</b>	<b>50,573</b>	<b>43,874</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>20,631</b>	<b>29,942</b>	<b>-</b>	<b>50,573</b>	<b>43,874</b>
<b>A3 Payments</b>					
Transferred to Mozambique Mission Costs	22,459	16,215	-	38,673	44,615
Personal support provision	3,195	3,485	-	6,680	5,865
Half way house building costs	-	-	-	-	17,592
Solar water pump purchase	-	463	-	463	1,850
Independent examiners fees	480	-	-	480	396
Bank fees, IT & other costs	463	-	-	463	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>26,597</b>	<b>20,162</b>	<b>-</b>	<b>46,759</b>	<b>70,318</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,597</b>	<b>20,162</b>	<b>-</b>	<b>46,759</b>	<b>70,318</b>
<b>Net of receipts/(payments)</b>	<b>(5,966)</b>	<b>9,780</b>	<b>-</b>	<b>3,814</b>	<b>- 26,444</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	2,154	1,545	-	3,699	30,143
<b>Cash funds this year end</b>	<b>(3,812)</b>	<b>11,325</b>	<b>-</b>	<b>7,513</b>	<b>3,699</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
------------	---------	------------------------------------	----------------------------------	---------------------------------

**B1 Cash funds**

Cash at bank	(3,812)	11,325	-
	-	-	-
	-	-	-
<b>Total cash funds</b>	<b>(3,812)</b>	<b>11,325</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK

OK

OK

**Unrestricted funds**  
to nearest £

**Restricted funds**  
to nearest £

**Endowment funds**  
to nearest £

**B2 Other monetary assets**

**Details**

Gift Aid recovery	2,025	4,373	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

**Details**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

**B4 Assets retained for the charity's own use**

**Details**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

**Details**

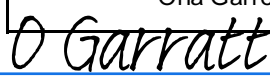
Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	James Leeves	
	Orla Garrett	



James Leeves (Jan 30, 2025 21:14 GMT)



O Garratt (Jan 30, 2025 22:46 GMT)

**PASTOS VERDES**

England & Wales - Charity number 1147099

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# Accounts

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## Pastos Verdes Trustees - Personal details

NAME	ADDRESS	CONTACT NUMBERS	EMAIL(S)
Lizzie Oakley	31 Princess Margaret Avenue, Cliftonville, Margate, Kent. CT9 3EQ	H: 01843 229815 M: 0771 325 4266	<a href="mailto:lizzie.oakley@btinternet.com">lizzie.oakley@btinternet.com</a>
Nick Ratcliffe	The Rectory, Dorman Avenue North, Aylesham, Canterbury, CT3 3BL	H: 01304 274959 M: 07599 406059	<a href="mailto:nick.ratcliffe@outlook.com">nick.ratcliffe@outlook.com</a>
Keith Ackland	10 Norfolk Road, Canterbury, Kent. CT1 3PZ	H: 01227 455958 M: 07393 184006	<a href="mailto:ackpack@btinternet.com">ackpack@btinternet.com</a>
Graham Bough	9 Garden Close, Rough Common, Canterbury, Kent. CT2 9BP	H: 01227 462945 M: 07836 636000	<a href="mailto:gabough@gmail.com">gabough@gmail.com</a>
Helen Hay	32 Orchard Drive, Wye, Ashford, TN25 5AU	M: 07981 023005	<a href="mailto:helen@haybarn.me.uk">helen@haybarn.me.uk</a>

**PASTOS VERDES**

England & Wales - Charity number 1147099

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# Accounts

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# Charity Commission Annual Return 2021

**PASTOS VERDES**

Charity registration number: 1147099

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2021.

## PART A - Charity information

### Financial period

Financial period start date

01/04/2020

Financial period end date

31/03/2021

### Income and spending

Income £

£ 44,917

Spending £

£ 32,138

### Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

## Fundraising - professional fundraiser

Did your charity raise funds from the public?

No

## Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

No

## Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

No

## Income from outside the UK

Did your charity receive income from outside the UK ?

No

## Spending outside England & Wales

Did your charity operate outside England and Wales?

No

Total Spending outside England & Wales

£

## Trading subsidiaries

Did the charity have any subsidiaries?

No

## Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

No

Did any of the trustees resign and then take up employment with the charity?

No

## Employees' salaries

Did any of your charity's staff receive total employee benefits of £60,000 or more? Select No if your charity does not have any staff or does not pay any staff.

No

For your highest paid member of staff only, what was the total value of their employee benefits?

(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)

£ 0

## Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

1

## Financial controls

Did your charity review its internal financial controls?

Yes

## Safeguarding

Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?

Select Yes if there are no trustees, employees or volunteers in roles that are eligible for these types of DBS checks.

No

## Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

## Declaration

This annual return has not been submitted and no Declaration has been made

**PASTOS VERDES**

England & Wales - Charity number 1147099

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# Accounts

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**PASTOS VERDES**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

A charity registered in England, number 1147099.

**Contact address:**

31 Princess Margaret Avenue, Cliftonville, Margate, Kent, CT9 3EQ

**Bankers:**

Barclays Bank Plc, 81 High Street, Sittingbourne, Kent, ME10 4AW

**Independent Examiner:**

Mark Laughton FCCA, Burgess Hodgson LLP, 27 New Dover Road, Canterbury, Kent, CT1 3DN

<b>Page</b>	<b>Index:</b>
1 to 3	Trustees' Report
4	Independent Examiner's Report
5	Statement of Financial Activities
5	Statement of Assets and Liabilities
6 and 7	Notes to the Accounts

## Annual Report for the year ended 31 March 2021

### Charitable Objectives

The Trustees have the responsibility of pursuing the objectives of the Charity which are: (i) The advancement of the Christian faith, the relief of sickness and the preservation of health; (ii) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Lichinga, Mozambique; (iii) The promotion of community participation in healthy recreation. The activities supported are carried out by a partner organisation in Mozambique.

### Structure, Governance and Management

The organisation is a registered charity with the Charity Commission in England. The Charity has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so.

The Charity is governed by the Trustees who determine strategic direction and policy. The Trustees meet in person four times in each year and communicate regularly using electronic means.

The day to day running and management of the Charity is undertaken by the Trustees who have accepted responsibility for overseeing and managing aspects of the Charity's operations in the UK. They maintain regular contact with the Field Directors of the partner organisation in Mozambique which delivers all services in that country.

### Trustees

The Trustees are appointed by a resolution of a properly convened meeting of the Charity Trustees. During the year the following were

#### Trustees:

Elizabeth C Oakley  
Nicholas HB Ratcliffe  
Keith Ackland  
Helen A Hay

Appointed 12 April 2020

#### Trustee and Hon. Treasurer:

Graham A Bough FCA

### Recruitment, induction and training of Trustees

As part of the application process, prospective trustees are provided with an explanation of what it means to become a trustee, including how trustees work for and with, what the trustees do and when, and what qualities and qualifications a trustee requires.

### Public benefit

The trust constitutes a public benefit entity as defined by FRS102.

### Summary of the main activities undertaken for public benefit

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance.

The main activities during the year were as follows:

1. Maintaining contact with field directors in Mozambique to ensure delivery of the objectives;
2. Managing the finances of the charity and reviewing payment requests from Mozambique to ensure that funds donated are directed to activities within the objectives of the charity and the intention of the donor;
3. Receiving funds and clothing to send out to the charity's project operating in Lichinga, Mozambique;
4. Maintaining contact with a variety of individuals, churches and other organisations with a view to increasing awareness of the charity and its objectives.

### Summary of the main achievements during the year

The main achievements of the trustees and field team during this financial year were as follows:

1. Providing finance to maintain the buildings, walls and fences in Lichinga, Mozambique, and to maintain the structure and equipment of the Boys Home;
2. Working with the local Social Services authorities to ensure that the Boys Home complies with their requirements and may continue to accept children in residence;
3. Attracting financial support from individuals who commit to make regular donations to support the children who will live in the Boys Home and to purchase land for a follow-on house to be used once the boys reach the age at which they are no longer allowed to remain in the Boys Home;
4. Attracting regular financial support for the general operations of the charity in Lichinga, Mozambique;
5. Maintaining contact with all supporters through the regular newsletters published by the Charity;

**Annual Report for the year ended 31 March 2021****Summary of the progress achieved during the year**

The construction of the base for operations in Lichinga, Mozambique, and the Boys Home are complete and maintained to a good standard. There are 7 boys resident in the home and the staff team are trained and operating well. The development of the food garden continues to progress and quantities of food are grown regularly for use in the Boys Home and for donating to needy local families. Relationships with people through meeting with mums and children, providing language lessons and sharing medical knowledge continue to thrive. A group of children continue to attend the 'Children's Club'. Day and night guards are employed to ensure the safety of the mission assets and the field team.

During the 2020/21 financial year the security arrangements were continued with good quality walls and secure access gates to protect the residents of the Boys Home. The first three children were admitted to the Boys Home in April 2017 and a further four boys took residence early in 2019 following the completion of appropriate medical checks. The Charity continues to seek funding to support the large number being housed and educated in the boys home.

**Employment Policy**

The Charity is an equal opportunities employer. Should the need arise in future to employ a worker, salaried posts for employment advertised internally and externally before interviews are held. Salaries are to be set at rates appropriate to the job description.

**Volunteers**

At the heart of the work of the Charity there is a huge foundation of generous support, hard work and love which is supplied by volunteers often expressed in time spent administering the charity, preparing communications, raising funds and making clothing to contribute towards delivering the Charity's objectives and other areas of service. A huge 'thank you' is extended to all those who serve so willingly to reach those in need in Lichinga, Mozambique.

**Financial Review**

Unrestricted funds amounting to £18,234 (2020: £14,898) and Restricted Funds amounting to £26,683 (2020: £21,578) were received in the financial year. A total of £31,723 (2020: £43,830) was transferred to Mozambique during the financial year; £11,619 (2020: £10,120) meet the costs of the Boys Home operations, £4,620 (2020: £4,640) to contribute towards part of the living expenses of the Field Director (2020: £9,125) in order to meet the costs of infrastructure maintenance and equipment, £Nil (2020: £12,114) for emergency cyclone relief (2020: £1,500) for the acquisition of land, and £6,098 (2020: £6,331) to meet the costs of other activities. The balance of funds held at the end of 2021 is disclosed in the Balance Sheet.

**Fund Reports**

A full list of the restricted funds managed by the Trustees is set out in Note 4 to the financial statements which summarises the movement of fund balance during the financial year. Unrestricted funds transactions are summarised in the Statement of Financial Activities on Page 10.

**Financial challenges faced in the 2021/22 financial year**

With the completion of the Boys Home building, the recruitment of house parents for the Boys Home, and receiving seven boys into residence, further boys to be accepted in residence at appropriate times in future, the Trustees are aware that increased funding will need to be sought from supporters and potential donor organisations. Action is planned in this specific area which will be implemented as the need arises.

The Charity is reliant on monetary gifts from its supporters to facilitate its aims and objectives. A significant proportion of the reserves accumulated during previous financial years are expected to have been utilised before the end of the next financial year of the Charity's life. Regular donations are now received to enable the future activities in the Boys Home and the other ministries.

**Reserves and Investment Policies**

It is the policy of the Trustees to maintain at least the equivalent of 3 months unrestricted fund expenditure in available cash resources with other funds to cover unexpected situations that could lead to a cash flow problem. That criteria is currently met and, whilst there is a surplus beyond that at the end of this financial year, it is anticipated that much of the surplus may be utilised during 2021 and 2022.

**Thanks to the supporters of the Charity's activities**

The Trustees and field volunteers who serve with the Charity are deeply indebted to the individuals who have so generously given to the Charity in the form of clothing and finances. Without these valuable contributions, the Charity would not have been able to achieve the progress outlined in this report.

**Plans for future periods**

The objectives of the Trustees continue to be to work with the partner organisation in Mozambique to serve those who live in the Lichinga area of Mozambique. It is the intention of the Trustees to expand the activities of the Charity to provide for the residents in the Boys Home areas of health, education and life skills.

**Annual Report for the year ended 31 March 2021**

**Statement of responsibilities of the trustees**

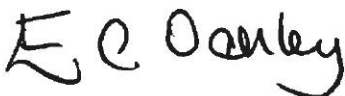
The trustees are responsible for ensuring that the annual reports and financial statements are prepared in accordance with applicable law, regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to ensure that financial statements are prepared for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.



.....  
Elizabeth Oakley

Date: 5 January 2022

**Independent Examiner's Report to the Trustees of Pastos Verdes**

**I report on the accounts of the Trust for the year ended 31 March 2021.**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the accounts under section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of the Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of explanations from you as trustees concerning any such matters. If 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 a '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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mark Laughton FCCA  
Independent Examiner**

**Burgess Hodgson LLP  
Chartered Accountants  
27 New Dover Road  
Canterbury  
Kent CT1 3DN**

**Date: 10 January 2022**

## Statement of Financial Activities for the year ended 31 March 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming resources</b>					
Voluntary income					
Donations gift aided	5,460	-	20,150	25,610	18,894
Gift aid recovered	1,548	-	3,254	4,802	6,364
Other donations received	11,220	-	3,279	14,499	11,218
Interest received	6	-	-	6	-
<b>Total Incoming Resources</b>	<b>18,234</b>	<b>-</b>	<b>26,683</b>	<b>44,917</b>	<b>36,476</b>
<b>Resources expended</b>					
Costs of activities for generating funds	-	-	-	-	-
Charitable overheads	-	-	-	-	-
Funds transferred to Mozambique	19,067	-	12,805	31,872	43,830
Governance costs (Note 3)	266	-	-	266	180
<b>Total Resources Expended</b>	<b>19,333</b>	<b>-</b>	<b>12,805</b>	<b>32,138</b>	<b>44,010</b>
<b>Net Incoming (Outgoing) Resources</b>	<b>(1,099)</b>	<b>-</b>	<b>13,878</b>	<b>12,779</b>	<b>(7,534)</b>
Transfers between funds	-	-	-	-	-
<b>Net Movement in Funds</b>	<b>(1,099)</b>	<b>-</b>	<b>13,878</b>	<b>12,779</b>	<b>(7,534)</b>
Funds Brought Forward	11,720	-	7,072	18,792	26,326
<b>Funds Carried Forward</b>	<b>10,621</b>	<b>-</b>	<b>20,950</b>	<b>31,571</b>	<b>18,792</b>

The income and costs accounted for in the Statement of Financial Activities all relate to the sole activity of the Charity.

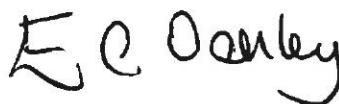
## Balance Sheet as at 31 March 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Current Assets</b>					
Cash at Bank and in Hand	10,621	-	20,950	31,571	18,792
<b>Total Current Assets</b>	<b>10,621</b>	<b>-</b>	<b>20,950</b>	<b>31,571</b>	<b>18,792</b>
Creditors: Amounts falling due within one year	-	-	-	-	-
Accrued charges	-	-	-	-	-
<b>Net Current Assets</b>	<b>10,621</b>	<b>-</b>	<b>20,950</b>	<b>31,571</b>	<b>18,792</b>
<b>Net Assets</b>	<b>10,621</b>	<b>-</b>	<b>20,950</b>	<b>31,571</b>	<b>18,792</b>
<b>Funds of the Charity (Note 4)</b>	<b>10,621</b>	<b>-</b>	<b>20,950</b>	<b>31,571</b>	<b>18,792</b>

The financial statements were approved and adopted by the Trustees on 5 January 2022.

Signed on behalf of the Trustees by:

Elizabeth Oakley



Graham A Bough FCA  
(Trustee and Hon. Treasurer)



**Notes to the Financial Statements for the year ended 31 March 2021****1. Accounting Policies****a) Statement of Compliance**

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

**b) Basis of preparation**

The financial statements have been prepared on the receipts and payments basis of accounting. The financial statements include all transactions, assets and liabilities for which the trustees are responsible in law and are prepared in sterling, which is the functional currency of the charity.

**c) Going concern**

There are no material uncertainties about the charity's ability to continue.

**d) Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**e) Incoming resources**

Planned giving and donations are recognised when received. Tax refunds are recognised when the refund is received. Interest is recognised when it is received. All incoming resources are accounted for gross.

**f) Resources expended**

Grants and donations to the partner organisation in Mozambique are accounted for when awarded if that award creates a binding or constructive obligation on the charity. All other expenditure including governance costs and attributable VAT is accounted for gross.

**g) Volunteer help**

The value of voluntary help received is not included in the Statement of Financial Activities but is described in the trustees' annual report.

**h) Governance costs**

These can include the costs of preparation and examination of financial accounts, the cost of trustee meetings and the cost of legal advice to trustees on governance or constitutional matters and are included in the Statement of Financial Activities when paid.

**i) Remuneration costs**

The charity employed no staff during this financial period.

**j) Taxation costs**

As a registered charity the organisation is exempt from corporation tax.

**k) Financial Instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l) Funds**

Unrestricted Funds are general funds which can be used at the discretion of the trustees for any purpose which is within the objectives of the charity.

Designated funds are funds set aside by a decision of the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds represent donations received for a specific object, project or purpose. The funds may be expended only for the specific object, project or purpose for which they were given. Any balance remaining unspent at the end of a financial year is required to be carried forward as a balance on that fund. It is not the normal practice of the trustees to invest separately for each restricted fund. Any interest generated by holding these funds is very small and no allocation of interest received is made to restricted funds.

**Notes to the Financial Statements for the year ended 31 March 2021 (Continued)****2. Trustees**

Neither remuneration nor personal expenses were paid to the Trustees during the year (2020: Direct costs reimbursed £Nil).

**3. Independent Examiner's fees**

The Independent Examiner's fee for reporting on these financial statements will be included in the Statement of Financial Activities at approximately £195 when the fee has been paid. The fee paid for the reporting on the financial statements for the year to 31 March 2020 was £186.

**4. Funds****Restricted Funds:**

	<b>Emergency Food</b>	<b>Food and Other Projects</b>	<b>Children's Home and Mission Station</b>	<b>Total 2020</b>	<b>Total 2020</b>
	<b>(Note c)</b>	<b>(Note b)</b>	<b>(Note a)</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 April 2020	-	385	6,687	7,072	11,036
Incoming Resources	175	-	26,509	26,684	21,578
Transfer between funds	-	-	-	-	-
Resources utilised	-	(385)	(12,421)	(12,806)	(25,542)
<b>Balance at 31 March 2021</b>	<b>175</b>	<b>-</b>	<b>20,775</b>	<b>20,950</b>	<b>7,072</b>

Note a Funds donated to maintain, equip and to run a boys home and mission station including equipment, security, fences and walls

Note b Funds donated for operating a Maize Mill, food garden and other activities.

Note c Funds donated to purchase food and transport within Mozambique in order to support local people who were affected by two cyclones in April 2019.