

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 (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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Pastos Verdes

No (if any)
1147099

CC16a

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 £
A1 Receipts					
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
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	20,631	29,942	-	50,573	43,874
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	20,631	29,942	-	50,573	43,874
A3 Payments					
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	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	26,597	20,162	-	46,759	70,318
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,597	20,162	-	46,759	70,318
Net of receipts/(payments)	(5,966)	9,780	-	3,814	- 26,444
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	2,154	1,545	-	3,699	30,143
Cash funds this year end	(3,812)	11,325	-	7,513	3,699

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	-
	-	-	-
	-	-	-
Total cash funds	(3,812)	11,325	-

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

OK	OK	OK
Unrestricted funds	Restricted funds	Endowment funds
to nearest £	to nearest £	to nearest £

B2 Other monetary assets

Details			
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)