THE GOOD LIFE ORPHANAGE & SBM SCHOOL

England & Wales · Charity number 1160572

Details

Status	Registered
Legal form	Charitable company
Company number	09318813
Registered	2015-02-20
Register	View on the Charity Commission register

Contact

Address	8 New Heys Way Bolton BL2 4AR
Phone	07811327201
Email	sinead0506@googlemail.com
Website	www.thegoodlifeorphanage.com

Activities

Objects: THE OBJECTS OF THE CHARITY, WHICH ARE FOR THE PUBLIC BENEFIT, ARE SPECIFICALLY RESTRICTED TO: (1) ADVANCEMENT OF THE EDUCATION OF THE PUBLIC ANYWHERE IN THE WORLD, IN PARTICULAR, BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, AT THE GOOD LIFE SCHOOL IN KENYA BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION AT THE SCHOOL; (2) TO RELIEVE SICKNESS AND POVERTY AMONGST CHILDREN AND YOUNG PEOPLE THROUGH THE PROVISION AND OPERATION OF AN ORPHANAGE IN KENYA; (3) TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE THROUGH (A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE; AND/OR (B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS; (4) FOR THE PUBLIC BENEFIT ANY EXCLUSIVELY CHARITABLE PURPOSE ACCORDING TO THE LAW IN ENGLAND AND WALES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

Activities: To relieve sickness & poverty amongst children & young people through the provision and operation of The Good Life orphanage in Kenya.To advance in life and relieve the needs of the children by providing financial support to the orphanage & school.To provide a good quality education at St Bernadette Mary School which adjoins The Good Life Orphanage in Kenya.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£351,213	£353,993	-	-
2023-11-30	£222,351	£195,925	-	-
2022-11-30	£270,631	£233,437	-	-
2021-11-30	£206,583	£120,841	-	-
2020-11-30	£190,816	£160,101	-	-

Trustees

Name	Role	Appointed
BRENDAN JAMES MAHER		2014-11-21
ELIOT JAMES POWELL		2014-11-21
Kevin Maguire		2025-07-24
MATTHEW WILLIAM MAHER		2014-11-21
SINEAD MAGUIRE		2025-07-24

Accounts

Company Registration Number - 9318813

The Charity Registration Number is :-   1160572

The Good Life Orphanage & SBM School Charity

Report and Accounts

31 March 2025

The Good Life Orphanage & SBM School Charity

Report and accounts for the period ended 31 March 2025

Contents

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The Trustees present their Report and Accounts for the period ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Good Life Orphanage & SBM School Charity.

The charity is also known by its operating name, The Good Life Orphanage & SBM School.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1160572.

.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as x Data not entered in Step 5. The governing document of the charity is You have entered insufficient data to determine if the data is correct

The governing document is dated 31 March 2025
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

8 Thistle Brook
No8 New Heys Way, Bolton
Lancs, BL2 4AR
Telephone 7811327201

Email Address sinead@thegoodlifeorphanage.com Web address The Good Life Orphanage

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sinead Harding
Kevin Maguire

Brendan Maher
Matthew Maher
Mary Maguire
Eliot Powell

The following persons served as Trustees during the period ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Sinead Harding

Kevin Maguire

Brendan Maher

Matthew Maher

Eliot Powell

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The trustees present their annual report together with the financial statements of the charity for the year ended 31st March 2025
which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.
REPORTING FRAMEWORK
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association,
and 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 (FRS102) (effective 1 January 2015),
referred to as the Charities SORP (FRS 102).

The main activities undertaken in relation to those purposes during the period.

During the year, the charity continued its core activities of fundraising in the UK and providing administrative, governance and operational support to the associated Kenyan institutions: The Good Life Orphanage, St Bernadette Mary School, and Hattie's House Therapy Centre.
In addition, the charity undertook a formal disability needs assessment across Kilifi South Sub-County (February–March 2025) to understand the needs of families with children and young people with disabilities. The assessment identified priorities across therapy, special needs education, family strengthening, community empowerment and organisational structure. The findings now inform a newly adopted five-year strategic plan intended to strengthen service delivery and ensure that resources are focused where they will have the greatest impact.
The charity employed one part-time UK Charity Administrator (10 hours per week) to support fundraising, administration and the coordination of updates between the UK and Kenyan teams.
From December 2023 to March 2025, the charity also delivered several UK-based fundraising and awareness activities, including:
•The Rudia-Sodo menstrual poverty fundraiser and production of reusable sanitary kits by the charity's sewing room for distribution to local Kenyan schools
•Christmas Essentials Hampers for families of Hattie's House beneficiaries
•The annual Hattie's Hike fundraiser
•A memorial fundraiser for the late Mary Maguire, founder of the charity
•The "12 Days of Christmas" social media awareness campaign
These activities supported both fundraising and the expansion of awareness of disability needs within the wider community.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

Charitable Activities in Kenya
St Bernadette Mary School (SBM)
The charity provided funding to support St Bernadette Mary School, which educated 319 children during the year. The school employed 19 staff, including teaching and support personnel. The team made significant progress in implementing Kenya's Competency-Based Curriculum (CBC), and the school continues to perform strongly.
Routine maintenance works were carried out and planning commenced for the expansion of two additional class years to meet ongoing community demand.
Hattie's House Therapy Centre
Hattie's House continued to provide essential therapy and special needs education services, supporting approximately 116 children at any one time. The therapy centre employed 12 staff, including three new staff members joined the team during the period, including therapists and social workers.
Using the outcomes of the disability needs assessment, the team began planning for the expansion of Special Educational Needs and Disability (SEND) provision and an enhanced outreach programme to better reach families in remote communities.
The Good Life Orphanage (GLO)
The orphanage continued to provide safe, high-quality care through a family-centred model aligned with Kenya's Child Care Reform agenda. During the year:
•23 children lived in residential care
•4 young people were supported in independent living
•3 children lived in foster placements
•29 children were supported through kinship care with extended family
The charity continued to support all aspects of care, including accommodation, nutrition, education, therapy services and specialist interventions. The GLO Employed 15 staff.

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The main achievements and performance of the charity during the period.

In carrying out its activities, the Trustees have had due regard to the Charity Commission's published guidance on public benefit.
All services provided in Kenya — including schooling, therapy, social work support and residential care — are delivered free of charge to beneficiaries. These services continue to benefit some of the most vulnerable children and families within Kilifi County, particularly those living in poverty or affected by disability.

Contribution of Staff and Volunteers
During the year, the charity employed one part-time member of staff in the UK (UK Charity Administrator, 10 hours per week, PAYE) to support essential administration and fundraising activities.
Outside of this role, the charity continues to rely heavily on volunteer contributions. Approximately 15 active volunteers supported fundraising, governance, social media activity and administrative work throughout the year. Volunteer support remains critical to the charity's operations.
The charity no longer offers residential volunteering placements in Kenya.

Fundraising
The charity benefited from regular monthly donations and one major donor whose contribution continues to cover the operating costs of St Bernadette Mary School. Additional targeted fundraising campaigns contributed to running costs across the Kenyan programmes.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

The Charity has performed well in the year in all departments. This has benefited all beneficiaries relevant to the area of services they have accessed.

The degree to which the achievements and performance during the period have benefited wider society.

Part of the work in the year has seen more outreach work for the wider community including children's nutrition courses and disability awareness work. The Charity also employs many members of the local community.

The methods used to recruit and appoint new charity trustees.

During the year, the charity experienced the profound loss of its founder, Mary Maguire, who passed away in May 2024. Mary was an exceptional individual whose vision and compassion shaped the creation and development of The Good Life Orphanage and its associated programmes. Her loss has been deeply felt across the organisation and the communities it serves.
Following her passing, Sinead Harding was appointed as Trustee. Mary Maguire formally ceased to act as a Trustee during the year.
A Trustee visit was undertaken in October 2024 to meet staff and families in Kenya, oversee programme transitions and ensure continuity following Mary's passing.
No new policies were adopted during the period.

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The policies and procedures for the induction and training of trustees.

Directors/trustees are expected to take a close interest in the work of the charity and contribute to its fundraising efforts and/or to its
administration. The present directors/trustees were familiar with the project before the company was incorporated a so no induction
was required for then. Appropriate induction processes will be devised to reflect any future recruitment of board members.

Financial review

The charity's financial position at the end of the period ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2023
	£	£
Net income	(2,780)	26,426
Unrestricted Revenue Funds available for the general purposes of the charity	313,451	316,231
Total Funds	313,451	316,231

Financial review of the position at the reporting date, 31 March 2025 .

During the year the charity raised £351,212 to support its charitable activities.
Most funds were remitted to Kenya during the period, with UK costs remaining minimal. The key expenditure areas and remaining unrestricted reserves at year-end are set out in the financial statements.
•Total funds remitted to Kenya: £351,245
•Other significant expenditure items: £0

Policies on reserves.

The Trustees aim to maintain free reserves equivalent to 12 months of operating costs for the Kenyan institutions, ensuring stability and continuity of services should income fluctuate.
At year-end, reserves stood at £313,451 with planned grant commitments expected to reduce this toward the target level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Stuart McBain

Member of Accountant

14 Century Building
Tower Street
Liverpool
Merseyside
L3 4BJ

Statement of the Directors ' and Trustees' Responsibilities

The Good Life Orphanage & SBM School Charity

Company Registration Number - 9318813

Trustees' Annual Report for the period from 1 January 2024 to 31 March 2025

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 29 November 2025.

SINEAD HARDING
Director and Trustee

The Good Life Orphanage & SBM School Charity

Accountant

14 Century Building
Tower Street
Liverpool
Merseyside
L3 4BJ

This report was signed on 29 November 2025

The Good Life Orphanage & SBM School Charity - Statement of Financial Activities for the period ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 January 2024 to 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	351,213	-	**351,213**	222,351
Expenditure on:					
Charitable activities	B2	353,993	-	**353,993**	195,925
Total expenditure	**B**	**353,993**	**-**	**353,993**	**195,925**
Net income for the year		**(2,780)**	**-**	**(2,780)**	**26,426**
Net income after transfers	**A-B-C**	**(2,780)**	**-**	**(2,780)**	**26,426**
Net movement in funds		**(2,780)**	**-**	**(2,780)**	**26,426**
Reconciliation of funds:-	**E**				
Total funds brought forward		316,231	-	**316,231**	289,805
Total funds carried forward		**313,451**	**-**	**313,451**	**316,231**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School Charity - Statement of Financial Activities for the period ended 31 March 2025

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the period from 1 January 2024 to 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2023 £
Accumulated funds brought forward	316,231	-	316,231	**289,805**
Recognised gains and losses before transfers	(2,780)	-	(2,780)	26,426
	313,451	**-**	**313,451**	**316,231**
Closing revenue funds	**313,451**	**-**	**313,451**	**316,231**

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2023 £
Revenue accumulated funds	313,451	-	**313,451**	316,231

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School Charity - Statement of Financial Activities for the period ended 31 March 2025

The Good Life Orphanage & SBM School Charity
Income and Expenditure Account for the period from 1 January 2024 to 31 March 2025 as required by the Companies Act 2006

	2025	2023
	£	£
Income		
Income from operations	351,213	222,351
Investment income		
Gross income in the period before exceptional items	**351,213**	**222,351**
Gross income in the period including exceptional items	**351,213**	**222,351**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	353,993	195,925
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the period	**353,993**	**195,925**
Net income before tax in the financial year	**(2,780)**	**26,426**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(2,780)**	**26,426**
Retained surplus for the financial year	**(2,780)**	**26,426**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School Charity - Balance Sheet as at 31

	Note	SORP Ref		2025		2023
				£		£
Current assets		B				
Cash at bank and in hand		B4	314,701		317,181	
Creditors: amounts falling due within one year	7	C1	(1,200)		(900)	
Net current assets				313,501		316,281
				313,501		316,281
Net assets						
Creditors: amounts falling due after more than one year	8	C2		(50)		(50)
The total net assets of the charity				**313,451**		**316,231**

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref		2025		2023
Restricted funds						
				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	11	D3	313,451		316,231	
				313,451		316,231
Designated Funds						
				-		-
Total charity funds				**313,451**		**316,231**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Good Life Orphanage & SBM School Charity - Balance Sheet as at 31

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

SINEAD HARDING

Trustee

Approved by the board of trustees on 29 November 2025

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School Charity

Cash Flow Statement for the period from 1 January 2024 to 31 March 2025

		2025 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	(2,480)	26,426
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	**A+B+C**	**(2,480)**	**26,426**
Cash movements			
Change in cash and cash equivalents from activities in the period ended 31 March 2025		(2,480)	26,426
Cash and cash equivalents at 1 January 2024		317,181	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		**314,701**	**26,426**

The Good Life Orphanage & SBM School Charity

Cash Flow Statement for the period from 1 January 2024 to 31 March 2025

The Good Life Orphanage & SBM School Charity

Cash Flow Statement for the period from 1 January 2024 to 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		(2,780)	26,426
Adjustments for :-			
Write downs of investments		-	-
Net unrealised losses on investment assets		-	-
Increase in creditors, excluding loans		300	-
Net cash provided by operating activities	**A**	**(2,480)**	**26,426**

Analysis of cash and cash equivalents

	2025	2023
	£	**£**
Cash in hand at for the period ended 31 March 2025	314,701	317,181
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	**314,701**	**317,181**

The Good Life Orphanage & SBM School Charity

Cash Flow Statement for the period from 1 January 2024 to 31 March 2025

The Good Life Orphanage & SBM School Charity

Cash Flow Statement for the period from 1 January 2024 to 31 March 2025 - Continued

Analysis of change in net debt

	At start of year	*Cash Flows and*	*At end of year*
Cash	317,181	(2,480)	314,701
		(2,480)	(2,480)
Total	317,181	(2,480)	(2,480)

The Good Life Orphanage & SBM School Charity

Notes to the Accounts for the period from 1 January 2024 to 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (whioch may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures
Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Social Investments

Any realised gains or losses on any programe related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 0.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. may need rewording, especially if the charity is registered for VAT

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Therer is no such matters that significantly alter the financial instruments to the charity's financial position or performance.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

The average number of part time staff employed in the period was	1	-
The average number of full time staff employed in the period was	1	-
The estimated full time equivalent number of all staff employed in the period was	1	-

The estimated equivalent number of full time staff deployed in different activities in the period was:-

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-
The estimated full time equivalent number of all staff employed as above	1	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior period.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2025	**2023**
	£	**£**
£60,001 to £70,000	**1**	-
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-

£90,001 to £100,000	1	-
	4	-

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	**1**	-

	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	**1**	-
Under defined benefits pension schemes	**1**	-
	2	**-**

Chief Executive Officer/ Highest paid employee

The remuneration in the period year was	**1**	-
Pension contributions paid by the employer	**1**	-
Other benefits paid	**1**	-
Compensation/Termination payments	**1**	-
Total remuneration package included in total salaries above	**4**	**-**

7 Creditors: amounts falling due within one year

	2025	2023
	£	£
Accruals	1,200	900

8 Creditors: amounts falling due after one year

	2025	2023
	£	£
Accruals for grants payable	**50**	**50**

9 Income and Expenditure account summary

	2025	2023
	£	£
At 1 January 2024	316,231	289,805
Surplus after tax for the year	(2,780)	26,426
At 31 March 2025	**313,451**	**316,231**

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£

Notes to the Accounts for the period from 1 January 2024 to 31 March 2025

Current Assets	314,701		-	**314,701**
Current Liabilities	(1,200)	-	-	**(1,200)**
Long Term Liabilities	(50)	-	-	**(50)**
	313,451	**-**	**-**	**313,451**

At 1 January 2024	**Unrestricted funds £**	**Designated funds £**	**Restricted funds £**	**Total Funds £**
Current Assets	317,181	-	-	**317,181**
Current Liabilities	(900)	-	-	**(900)**
Long Term Liabilities	(50)	-	-	**(50)**
	316,231	**-**	**-**	**316,231**

11 Change in total funds over the period as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2023	**Movement in funds in 2025**	**Transfers between funds in 2025**	**Funds carried forward to 2026**
		See Note 12	**See Note 0**	
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	316,231	(2,780)	**-**	**313,451**
Total unrestricted and designated funds	**316,231**	**(2,780)**	**-**	**313,451**
Total charity funds	**316,231**	**(2,780)**	**-**	**313,451**

12 Analysis of movements in funds over the period as shown in Note 11

	Income	**Expenditure**	**Other Gains & Losses**	**Movement in funds**
	2025	**2025**	**2025**	**2025**
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	351,213	(353,993)	-	**(2,780)**
	351,213	**(353,993)**	**-**	**(2,780)**

The Good Life Orphanage & SBM School Charity

Detailed analysis of income and expenditure for the period from 1 January 2024 to 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

13 Donations, Grants and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2023
		£	£	£	£
Donations and gifts from individuals					
W MAHER AND SONS		179,912	-	**179,912**	-
General donations		171,301	-	**171,301**	222,351
Total donations and gifts from individuals		**351,213**	**-**	**351,213**	**222,351**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**351,213**	**-**	**351,213**	**222,351**

14 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2023
		£	£	£	£
Reallocated from support costs		**2,748**	**-**	**2,748**	3,298
Total charitable trading costs	**B2b**	**2,748**	**-**	**2,748**	**3,298**

15 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2023
		£	£	£	£
Grants made to organisations		351,245	-	**351,245**	**192,627**
Total grantmaking costs	**B2c**	**351,245**	**-**	**351,245**	**192,627**

The Good Life Orphanage & SBM School Charity

Detailed analysis of income and expenditure for the period from 1 January 2024 to 31 March 2025 as required by the SORP 2015

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2025	2025	2025
	£	£	£
The good life orphanage	351,245	-	351,245
	351,245	**-**	**351,245**

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£

16 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2023
	£	£	£	£
Administrative overheads				
Stationery and printing	826	-	**826**	**453**
Sundry expenses	-	-	**-**	**620**
Equipment,repairs,expenses and maintenance	-	-	**-**	**65**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,330	-	**1,330**	**900**
Legal fees	100	-	**100**	**390**
Financial costs				
Bank charges	492	-	**492**	**870**
Support costs before reallocation	**2,748**	**-**	**2,748**	**3,298**
Less support costs reallocated to specific activities				
To charitable trading costs	(2,748)	-	**(2,748)**	**(3,298)**

The basis of allocation of costs between activities is described under accounting policies -

-

Administrative overheads

The Good Life Orphanage & SBM School Charity

Detailed analysis of income and expenditure for the period from 1 January 2024 to 31 March 2025 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

The Good Life Orphanage & SBM School Charity

Detailed analysis of income and expenditure for the period from 1 January 2024 to 31 March 2025 as required by the SORP 2015

17 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2023 £
Total charitable trading costs	**B2b**	2,748	-	**2,748**	**3,298**
Total grantmaking costs	**B2c**	351,245	-	**351,245**	**192,627**
Total charitable expenditure	**B2**	**353,993**	**-**	**353,993**	**195,925**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total charitable trading costs	**B2b**	3,298	-	**3,298**
Total grantmaking costs	**B2c**	192,627	-	**192,627**
Total charitable expenditure	**B2**	**195,925**	**-**	**195,925**

The Good Life Orphanage & SBM School Charity

Activity analysis of Income and expenditure for the for the period from 1 January 2024 to 31 March 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

18 Analysis of income by activity

	SOFA ref	2025 £	2023 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	**A1**	351,213	222,351
Categories of income			
Income from exchange transactions		351,213	222,351

Summary of grant making by activity

	Grants to institutions 2025 £	Grants to individuals 2025 £	Support costs 2025 £	Total 2025 £	Total 2023 £
	351,245	-	(351,245)		192,627
	-	-	-	-	-

Accounts

Company Registration Number - 09318813

The Charity Registration Number is :-   1160572

The Good Life Orphanage & SBM School

Report and Accounts

31 December 2023

The Good Life Orphanage & SBM School

Report and accounts for the year ended 31 December 2023

Contents

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Good Life Orphanage & SBM School.

The charity is also known by its operating name, The Good Life Orphanage & SBM School.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1160572.

.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 31 December 2023
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

8 Thistle Brook
No8 New Heys Way, Bolton
Lancs, BL2 4AR
Telephone 7811327201

Email Address sinead@thegoodlifeorphanage.com   Web address The Good Life Orphanage

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sinead Harding
Kevin Maguire

Brendan Maher
Matthew Maher
Eliot Powell

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Sinead Harding
Kevin Maguire
Brendan Maher
Matthew Maher
Mary Maguire
Eliot Powell

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The trustees present their annual report together with the financial statements of the charity for the year ended December 31 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.
REPORTING FRAMEWORK
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association,
and 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

The main activities undertaken in relation to those purposes during the year.

Activities
The sole activities of the charity this year were connected with fundraising and in the provision of administrative assistance to the above Kenyan institutionPublic benefit
No charges are levied to the children who attend either the school or the orphanage in Kenya. In undertaking their duties, the Trustees of the charity have given due consideration to the Charity Commissions published guidance on public benefit activities
Contribution of volunteers
The charity does not employ staff or engage sub-contractors to undertake its work. It relies entirely on volunteer support. A significant contribution in terms of fundraising organisation, the provision of support to the Kenyan institutions, and general UK administration is provided by the Trustees and persons with who they are connected.

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Charitable objects

The objects of the charity, which are for the public benefit, are specifically restricted to:

(1) the advancement of the education of the public anywhere in the world, in particular, but without prejudice to the generality of the foregoing, at the good life school in Kenya by providing and assisting in the provision of facilities for education at the school;

(2) to relieve sickness and poverty amongst children and young people through the provision and operation of an orphanage in Kenya;

(3) to advance in life and relieve the needs of young people through (a) the provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve their conditions of life; and/or (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(4) for the public benefit, any exclusively charitable purpose according to the law in England and Wales as the trustees shall in their absolute discretion from time to time determine.

Aims

The main aim of the charity is to fundraise in the UK in order to provide funds to support charitable work in Kenya. It does not undertake its own charitable activity but provides financial support to two institutions in Kenya in fulfilment of its charitable purposes. The two institutions it supports in Kenya are The Good Life Orphanage and St Bernadette Mary School. In order to support the effective use of its funding the charity also provides pro bono administrative support to these two institutions

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

The charity does not employ staff or engage sub-contractors to undertake its work. It relies entirely on volunteer support. A significant
contribution in terms of fundraising organisation, the provision of support to the Kenyan institutions, and general UK administration is provided by the Trustees and persons with who they are connected.

The main achievements and performance of the charity during the year.

Trustees' Annual Report for the year ended 31 December 2023

School

During the year, the charity provided funding to support the St Bernadette Mary School in Kenya.The school is registered as a private mixed-day school with the Ministry of Education. The school provided free education for 338 pupils. 331 children from the surrounding community who live in abject poverty and would otherwise never have attended school along with 7 children from The Good Life Orphanage.

Hattie's House

We have named this centre after Hattie Dixon who passed away in 2021, it is very successful with over 100 disabled and special needs children attending weekly therapy sessions. We are very keen to expand this facility as there is nothing similar in the area providing assistance to the neediest children.

Orphanage

Good Life Orphanage During 2023, the charity provided funding to support the Good Life Orphanage in Kenya. The orphanage caters for children up to the age of 18 years old. The Orphanage is registered as a Charitable Children's Institution and the Kenyan Government (Department for Children Services) refers children to the orphanage.
The funding provided by this charity provides for:

- Safe and suitable accommodation.
- Three well-balanced meals a day.
- Staff supervision and appropriate specialist support.

All the children are either orphaned, abandoned or living in a volatile situation where they are in danger, and many are malnourished & abused so the need for specialist care is paramount. During 2023 we continued to ensure all the children were well cared for in a loving and secure environment. SBM School, our Vocational Training Section and Therapy & Respite Centre continue to flourish with more needy children having access to the facilities. There are now 39 children being supported within their extended families in the community as we are aware that having this link with their families is very important for their stability and development. It is proving to be very positive for the children and their extended families.

Fundraising progress

There was no annual fundraising event in 2023, the charity continued to receive monthly donations from people which go towards covering some of the annual running costs. We received an annual donation from the Maher Family that covers the operating costs of St Bernadette Mary School. Hattie's House Therapy & Respite centre also received an annual donation towards operating costs from Edenberg Charitable Trust.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The Charity has performed well in the year in all departments. This has benefited all beneficiaries relevant to the area of services they have accessed.

The degree to which the achievements and performance during the year have benefited wider society.

Part of the work in the year has seen more outreach work for the wider community including children's nutrition courses and disability awareness work. The Charity also employs many members of the local community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The present Directors/Trustees are the company's initial subscribers. The Articles provide that all directors/trustees should be members and that all members should be directors/trustees.
Directors/trustees retire by rotation and may be reappointed for a three year-term. The board may co-opt up to two directors/trustees and such persons must stand for re-election at the next Annual General meeting.

The policies and procedures for the induction and training of trustees.

Directors/trustees are expected to take a close interest in the work of the charity and contribute to its fundraising efforts and/or to its administration. The present directors/trustees were familiar with the project before the company was incorporated a so no induction was required for then. Appropriate induction processes will be devised to reflect any future recruitment of board members.

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	26,426	37,194
Unrestricted Revenue Funds available for the general purposes of the charity	353,426	289,805
Total Funds	353,426	289,805

Financial review of the position at the reporting date, 31 December 2023 .

During the year, the charity successfully raised £223,251 to support its charitable purposes.
Most of the monies raised were remitted to Kenya during the year and costs associated with fundraising and with the administration have been minimal.

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves.

Reserves
The Trustees have assessed that the charity's main requirement for reserves at the date of this report is to provide financial security for the Kenyan school and orphanage. These institutions are wholly reliant on funding from this charity and therefore if this charity's income reduces then its capacity to support the work in Kenya would, in the absence of reserves, be immediately reduced. The Trustees have resolved that the appropriate level of free reserves (unrestricted funds not invested in fixed assets or otherwise designated) should be one that is sufficient to fund twelve months' recurring costs of the Kenyan school and orphanage. Based on current operating budgets this equates to circa £100k. At December 31 2023 the free reserves were £316,231. Future grant awards are expected to reduce this towards the target level of free reserves

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement of the Directors ' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

The Good Life Orphanage & SBM School

Company Registration Number - 09318813

Trustees' Annual Report for the year ended 31 December 2023

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 26 January 2025.

SINEAD HARDING
Director and Trustee

The Good Life Orphanage & SBM School

31 December 2023

Signed:-

0

This report was signed on 26 January 2025

The Good Life Orphanage & SBM School - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	222,351	-	**222,351**	270,631
Expenditure on:					
Charitable activities	B2	195,925	-	**195,925**	233,437
Total expenditure	**B**	**195,925**	**-**	**195,925**	**233,437**
Net income for the year		**26,426**	**-**	**26,426**	**37,194**
Net income after transfers	**A-B-C**	**26,426**	**-**	**26,426**	**37,194**
Net movement in funds		**26,426**	**-**	**26,426**	**37,194**
Reconciliation of funds:-	**E**				
Total funds brought forward		289,805	-	**289,805**	252,610
Total funds carried forward		**316,231**	**-**	**316,231**	**289,804**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School - Statement of Financial Activities for the year ended 31 December 2023

The Good Life Orphanage & SBM School - Statement of Financial Activities for the year ended 31 December 2023

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	289,805	-	289,805	**252,610**
Recognised gains and losses before transfers	26,426	-	26,426	37,194
	316,231	-	**316,231**	**289,804**
Closing revenue funds	**316,231**	-	**316,231**	**289,804**

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	316,231	-	**316,231**	289,804

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School - Statement of Financial Activities for the year ended 31 December 2023

The Good Life Orphanage & SBM School
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

	2023	2022
	£	**£**
Income		
Income from operations	222,351	270,631
Investment income		
Gross income in the year before exceptional items	**222,351**	**270,631**
Gross income in the year including exceptional items	**222,351**	**270,631**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	195,925	233,437
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**195,925**	**233,437**
Net income before tax in the financial year	**26,426**	**37,194**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**26,426**	**37,194**
Retained surplus for the financial year	**26,426**	**37,194**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School - Balance Sheet as at 31 December

	Note	SORP Ref		2023		2022
				£		£
Current assets		B				
Debtors	13	B2	-		9,000	
Cash at bank and in hand		B4	317,181		282,451	
Total current assets			317,181		291,451	
Creditors: amounts falling due within one year	14	C1	(950)		(1,646)	
Net current assets				316,231		289,805
The total net assets of the charity				**316,231**		**289,805**
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	26	D3	316,231		252,610	
				316,231		252,610
Designated Funds				-		-
Total charity funds				**316,231**		**289,805**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

SINEAD HARDING

The Good Life Orphanage & SBM School - Balance Sheet as at 31 December

Trustee

Approved by the board of trustees on 26 January 2025

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Good Life Orphanage & SBM School

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2023**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

The Good Life Orphanage & SBM School

Notes to the Accounts for the year ended 31 December 2023

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.
Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Notes to the Accounts for the year ended 31 December 2023

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures
Estimation techniques used in apportioning costs - give details

Notes to the Accounts for the year ended 31 December 2023

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Social Investments

Any realised gains or losses on any programe related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 0.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.
In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.
Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Notes to the Accounts for the year ended 31 December 2023

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	192,627	232,274
Total salaries, wages and related costs	**192,627**	**232,274**

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

The Good Life Orphanage & SBM School

Notes to the Accounts for the year ended 31 December 2023

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-
The estimated full time equivalent number of all staff employed as above	1	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2023	2022
	£	£
£60,001 to £70,000	1	-
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-
£90,001 to £100,000	1	-
	4	-

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	1	-

	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	1	-
Under defined benefits pension schemes	1	-
	2	-

The remuneration in the year year was	1	-
Pension contributions paid by the employer	1	-
Other benefits paid	1	-
Compensation/Termination payments	1	-
Total remuneration package included in total salaries above	4	-

The Good Life Orphanage & SBM School

Notes to the Accounts for the year ended 31 December 2023

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

13 Debtors

	2023	2022
	£	£
Trade debtors	-	9,000

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals for grants payable	50	50
Accruals	900	1,596
	950	1,646

18 Pension commitments

	2023	2022
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	3	-

19 Financial commitments under operating leases

	2023	2022
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	3	-

The Good Life Orphanage & SBM School

Notes to the Accounts for the year ended 31 December 2023

21 Contractual capital commitments	2023	2022
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	1	-
	1	-

22 Income and Expenditure account summary	2023	2022
	£	£
At 1 January 2023	289,804	252,610
Surplus after tax for the year	26,426	37,194
At 31 December 2023	316,230	289,804

25 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Current Assets	317,181		-	317,181	317,181
Current Liabilities	(950)	-	-	(950)	(950)
	316,231	-	-	316,231	316,231

At 1 January 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Current Assets	291,451	-	-	291,451	291,451
Current Liabilities	(1,646)	-	-	(1,646)	(1,646)
	289,805	-	-	289,805	289,805

26 Change in total funds over the year as shown in Note 25 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024	Funds carried forward to 2024
		See Note 27	See Note 0		
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	289,805	26,426	-	316,231	316,231
Total unrestricted and designated funds	289,805	26,426	-	316,231	316,231
Total charity funds	289,805	26,426	-	316,231	316,231

Notes to the Accounts for the year ended 31 December 2023

27 Analysis of movements in funds over the year as shown in Note 26

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2023	2023	2023	2023	2023
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	222,351	(195,925)	-	26,426	26,426
	222,351	**(195,925)**	**-**	**26,426**	**26,426**

Gains and losses are detailed in notes 0,0, 0, 0 and 0

29 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Good Life Orphanage & SBM School

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

30 Donations, Grants and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Donations and gifts from individuals					
Total donations and gifts from individuals		222,351	-	222,351	270,631
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	222,351	-	222,351	270,631

31 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gross wages and salaries - charitable activities		192,627	-	192,627	232,274
Total direct spending	B2a	192,627	-	192,627	232,274

32 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Premises Expenses				
Premises repairs, renewals and maintenance	65	-	65	-
Administrative overheads				
Stationery and printing	453	-	453	1,163
Sundry expenses	620	-	620	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	900	-	900	-
Legal fees	390	-	390	-
Financial costs				
Bank charges	870	-	870	-
Support costs before reallocation	3,298	-	3,298	1,163
Total support costs - Current Year	3,298	-	3,298	1,163
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

All the expenditure in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

33 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	192,627	-	192,627	232,274
Total support costs	B2d	3,298	-	3,298	1,163
Total charitable expenditure	**B2**	195,925	-	195,925	233,437

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	232,274	-	232,274
Total support costs	B2d	1,163	-	1,163
Total charitable expenditure	**B2**	233,437	-	233,437

The Good Life Orphanage & SBM School

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

This analysis is classsified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	**A1**	222,351	270,631
Categories of income			
Income from exchange transactions		222,351	270,631

35 Analysis of charitable expenditure by activity

Activity
Summary of charitable costs by activity

	Direct costs 2023 £	Support costs 2023 £	Grant funding of activities 2023 £	Total 2023 £	Total 2022 £
The comparative figures in this row have not yet been correctly analysed:-					233,437
A1. Expenditure on charitable activities directly attributable to activities				**192,627**	
B3. Premises Expenses				**65**	
B4. Administrative overheads				**1,073**	
B5. Professional Fees				**1,290**	
B6. Financial costs				**870**	
Total charitable expenditure	**-**	**-**	**-**	**195,925**	**233,437**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 33

Accounts

THE GOOD LIFE ORPHANAGE & SBM SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED DECEMBER 31 2022

Company number 9318813
Charity number 1160572

INDEX

ADMINISTRATIVE INFORMATION

DIRECTORS	Mary Maguire Brendan Maher Matthew Maher Eliot Powell
COMPANY SECRETARY	Sinead Hayes
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	No8 New Heys Way Harwood Bolton BL2 4AR
INDEPENDENT EXAMINER AND ACCOUNTNATS	Stacy Mason FCCA HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley – Chartered Accountants Hyde Park House Cartwright Street Sk14 4EH
BANKERS	Royal Bank of Scotland 45-48 Deansgate Bolton Lancs. BL1 1BH
SOLICITORS	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

The trustees present their annual report together with the financial statements of the charity for the year ended December 31 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

REPORTING FRAMEWORK
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Charitable objects

Registration history

The company was registered on November 19 2014 and obtained charitable status on February 20th, 2015. It commenced operations in February 2015

Charitable objects

The objects of the charity, which are for the public benefit, are specifically restricted to:

(1) the advancement of the education of the public anywhere in the world, in particular, but without prejudice to the generality of the foregoing, at the good life school in Kenya by providing and assisting in the provision of facilities for education at the school;

(2) to relieve sickness and poverty amongst children and young people through the provision and operation of an orphanage in Kenya;

(3) to advance in life and relieve the needs of young people through (a) the provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve their conditions of life; and/or (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(4) for the public benefit, any exclusively charitable purpose according to the law in England and Wales as the trustees shall in their absolute discretion from time to time determine.

Aims
The main aim of the charity is to fundraise in the UK in order to provide funds to support charitable work in Kenya. It does not undertake its own charitable activity but provides financial support to two institutions in Kenya in fulfilment of its charitable purposes. The two institutions it supports in Kenya are The Good Life Orphanage and St Bernadette Mary School.

In order to support the effective use of its funding the charity also provides pro bono administrative support to these two institutions

Activities
The sole activities of the charity this year were connected with fundraising and in the provision of administrative assistance to the above Kenyan institutions

Public benefit
No charges are levied to the children who attend either the school or the orphanage in Kenya. In undertaking their duties, the Trustees of the charity have given due consideration to the Charity Commissions published guidance on public benefit activities

Contribution of volunteers
The charity does not employ staff or engage sub-contractors to undertake its work. It relies entirely on volunteer support. A significant contribution in terms of fundraising organisation, the provision of support to the Kenyan institutions, and general UK administration is provided by the Trustees and persons with who they are connected.

ACHIEVEMENTS AND PERFORMANCE

Good Life Orphanage

During 2022, the charity provided funding to support the Good Life Orphanage in Kenya. The orphanage caters for children up to the age of 18 years old. The Orphanage is registered as a Charitable Children's Institution and the Kenyan Government (Department for Children) refers children to the orphanage.

The funding provided by this charity provides for:

- Safe and suitable accommodation
- Three well-balanced meals a day
- Staff supervision and appropriate specialist support

All the children are either orphaned, abandoned or living in a volatile situation where they are in danger, and many are malnourished & abused so the need for specialist care is paramount.

During 2022 we continued to ensure all the children were well cared for in a loving and secure environment. SBM School, our Vocational Training Section and Therapy & Respite Centre continue to flourish with more needy children having access to the facilities.

There are now forty children being supported within their extended families in the community as we are aware that having this link with their families is very important for their stability and development. It is proving to be very positive for the children and their extended families.

St Bernadette Mary School

During the year, the charity provided funding to support the St Bernadette Mary School in Kenya. The school is registered as a private mixed-day school with the Ministry of Education, Science and Technology. The school provided free education for 350 pupils between the ages of 4 years old to 18 years old. 325 children from the surrounding community who live in abject poverty and would otherwise never have attended school along with 12 children from The Good Life Orphanage.

Established in 2012 the school continues to develop and during 2022 employed 13 fully qualified local teachers and a further 7 support staff. It has quickly become a well-respected educational facility with a very high success rate in the annual K.C.P.E. Examination results.

The school performed well in their 2022 K.C.P.E results with a mean score of 330.8, many of the pupils proceeded to high schools throughout Kenya.

High school, vocational education.

Also provided by the funds raised, is sponsored high school education for the top performing pupils from St Bernadette Mary School annually. Without this additional support, it is unlikely that these children would have continued in formal education, because of the unaffordability of the tuition costs for poorer families. This scheme also encourages the other pupils to perform well so they may also receive this sponsorship.

In 2022 the vocational training section was busy with 12 new students joining the tailoring class in January, this is a great opportunity for past pupils who have not performed well in their K.C.P.E Examinations to gain access to learning a trade and supporting themselves.

Hattie's House Therapy & Respite Centre

We have named this centre after Hattie Dixon who passed away in 2021, it is very successful with over 80 disabled and special needs children attending weekly therapy sessions. We are very keen to expand this facility as there is nothing similar in the area providing assistance to the neediest children.
.

Fundraising progress

There was no annual fundraising event in 2022, the charity continued to receive monthly donations from people which go towards covering some of the annual running costs. We received an annual donation from the Maher Family that covers the operating costs of St Bernadette Mary School. Hattie's House Therapy & Respite centre also received an annual donation towards operating costs from Edenberg Charitable Trust.

FINANCIAL REVIEW

Overview

During the year, the charity successfully raised £270,631 to support its charitable purposes.

Most of the monies raised were remitted to Kenya during the year and costs associated with fundraising and with the administration have been minimal.

Reserves

The Trustees have assessed that the charity's main requirement for reserves at the date of this report is to provide financial security for the Kenyan school and orphanage. These institutions are wholly reliant on funding from this charity and therefore if this charity's income reduces then its capacity to support the work in Kenya would, in the absence of reserves, be immediately reduced.

The Trustees have resolved that the appropriate level of free reserves (unrestricted funds not invested in fixed assets or otherwise designated) should be one that is sufficient to fund twelve months' recurring costs of the Kenyan school and orphanage. Based on current operating budgets this equates to circa £100k. At December 31 2022 the free reserves were £289,804. Future grant awards are expected to reduce this towards the target level of free reserves.

Going concern

The charity has not entered into formal commitments to continue to offer grants and has no significant third-party liabilities or significant recurring routine administration costs. Its ability to continue is dependent on it maintaining the trust and goodwill of its donors and on the capacity of its Trustees and supporters to continue their pro-bono work on its behalf

In the opinion of the Trustees, the charity is properly regarded as a going concern.

FUTURE PLANS

The overriding continuing priority for this charity is to underpin its financial capacity to provide the continuing grant support that the Good Life Orphanage and St Bernadette Mary School require.

Over and above this essential requirement the Trustees are very conscious of the desirability of extending the existing work in Kenya so as to provide additional provision with regard to:

- Children with special needs including development of Hattie's House Therapy & Respite Centre. We also employ a full-time special needs teacher but need additional Occupational Therapists.
- Assisting girls to stay in school throughout the month by providing reusable sanitary protection. Again we are inundated with requests for the reusable sanitary kits and it also provides employment for two local seamstresses.
- Preparing older children for Independent Living in our Transition House including learning about how to manage their finances which is very important.
- Supporting successful students with their university/college studies. Encouraging orphan children to embrace vocational training if more suitable for them. It's important they leave The Good Life orphanage aged 18 with the means to support themselves.
- Continue to trace living relatives and reunite the children with their extended families. If no living relatives can be traced fostering or adoption should be considered.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed by its memorandum and articles of association dated November 13 2014. It is a registered charity with the Charity Commission.

Members of the company

There are currently four members of the company who are also Directors and Trustees

Appointment of trustees

The present Directors/Trustees are the company's initial subscribers. The Articles provide that all directors/trustees should be members and that all members should be directors/trustees.

Directors/trustees retire by rotation and may be reappointed for a three year-term. The board may co-opt up to two directors/trustees and such persons must stand for re-election at the next Annual General meeting.

Trustee induction and training

Directors/trustees are expected to take a close interest in the work of the charity and contribute to its fundraising efforts and/or to its administration. The present directors/trustees were familiar with the project before the company was incorporated a so no induction was required for then. Appropriate induction processes will be devised to reflect any future recruitment of board members.

Organisation

The charity is run on an entirely voluntary basis. There are no paid staff and the main functions of the charity are carried out by the Trustees and by other supporters. The trustees hold formal meetings at least twice a year but collaborate informally more frequently.

The day-to-day oversight of the charity is delegated to Mary Maguire.

Related parties

There is one category of transactions with Trustees that is deemed to be a related party transaction.

There are unrestricted donations made by Trustees or by persons connected with them to the charity – these are disclosed in aggregate Note 15 to the accounts.

Co-operation with other organisations/charities

The charity provides grant support to two independent Kenyan-based organisations.

The Good Life Orphanage
P.O. Box 95846 – 80106 Mombasa
Coast Province Kenya

The orphanage is registered as a Charitable Children's Institution with the Ministry of Labour Social Security and Services - Registration No: CS NO.00489

St Bernadette Mary School
P.O. Box 627 – 80109 Mtwapa
Coast Province Kenya

The school is registered as a basic education institution with the Ministry of Education Science & Technology. - Registration No: 00632

Both these institutions operate from the following address:

Mtepeni Village
Mtwapa
Kilifi County
Coast Province
Kenya

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- make judgments and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board of Trustees and signed on its behalf by:

Mary Maguire

MARY MAGUIRE

Trustee and Director

Date 24th September 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended December 31 2022 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of *Institute of Chartered Accountants in England and Wales* (ICAEW) which is one of the listed bodies.

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 that in any material respect:

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.

Stacy Mason

Stacy Mason

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

Hyde Park House
Cartwright Street, Newton
Manchester SK14 4EH

Date: 24th September 2023

THE GOOD LIFE ORPHANAGE & SMB SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES (incluidng the Icome and Expenditure account)
FOR THE YEAR ENDED DECEMBER 31 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds:					
Donations	2	257,631	13,000	**270,631**	*206,583*
TOTAL INCOME		257,631	13,000	**270,631**	*206,583*
EXPENDITURE					
Cost of Fundraising Event	3	1,163	-	**1,163**	*830*
Expenditure on charitable activities	4	219,274	13,000	**232,274**	*120,011*
TOTAL EXPENDITURE		220,437	13,000	**233,437**	*120,841*
NET INCOME/(EXPENDITURE)		37,194	-	**37,194**	*85,742*
TOTAL FUNDS BROUGHT FORWAI	9	252,610	-	**252,610**	*166,868*
TOTAL FUNDS CARRIED FORWARI	9	289,804	-	**289,804**	*252,610*

	Notes	2022	2022	2021	2021
		£	£	£	£
CURRENT ASSETS					
Debtors	7	**9,000**		*9,000*	
Cash at Bank and in Hand		**282,450**		*245,256*	
		291,450		*254,256*	
CREDITORS					
Amounts falling due in one year	8	**1,646**		*1,646*	
NET CURRENT ASSETS			**289,804**		*252,610*
NET ASSETS			**289,804**		*252,610*
FUNDS					
Unrestricted	9		**289,804**		*252,610*
Restricted	9		**-**		-
TOTAL FUNDS			**289,804**		*252,610*

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

For the year ending December 31 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 13 to 24 form part of these financial statements.

Approved by the Board and authorised for issue on: 24th September 2023

And signed on their behalf by:

Company registration number 9318813

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31 2022

	Note	2022	2021
		£	£
Cash used in operating activities	14	*37,194*	*85,338*
Cashflows from investing activities			
Cash provided by/(used in) investing activities		**-**	-
Cashflows from financing activities			
Cash used in financing activities		**-**	-
Increase/(decrease) in cash & cash equivalents in the year		**37,194**	*85,338*
Cash and cash equivalents brought forward		**245,256**	*159,918*
Cash and cash equivalents carried forward		**282,450**	*245,256*
Cash and cash equivalents consist of:			
Cash at bank and in hand		**282,450**	*245,256*
		282,450	*245,256*

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings insofar as that expenditure has been incurred.

Grants payable	Grants payable are recognised at the point that a formal commitment is made to the recipient
Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	cost of undertaking the work of the charity.

The charity is not registered for VAT and costs are started inclusive of VAT when this has been charged.

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis. The charity does not have any fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management 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.

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Unrestricted donations						
Trustees and connected parties	30,741	-	**30,741**	*31,597*	-	***31,597***
Just Giving (Donations)	14,086	-	**14,086**	*19,353*	-	***19,353***
Donorbox Donations	11,025	-	**11,025**	*9,868*	-	***9,868***
Edenberg Charitable Trust	-	13,000	**13,000**	-	*20,200*	***20,200***
Corporate donations	89,956	-	**89,956**	*94,856*	-	***94,856***
Other donations	57,520	-	**57,520**	*30,209*	-	***30,209***
Other donations (gift aid)	54,303	-	**54,303**	*500*	-	***500***
	257,631	13,000	**270,631**	*186,383*	*20,200*	***206,583***

3 FUNDRAISING COSTS

Costs of raising funds	1,163	-	**1,163**	*830*	-	***830***
	1,163	-	**1,163**	*830*	-	***830***

4 CHARITABLE EXPENDITURE

Direct Costs						
Other costs relating to GLO & SBM	51,870	-	**51,870**	-	-	**-**
Sent to Good Life Orphanage	67,906	13,000	**80,906**	*34,214*	*20,200*	***54,414***
Sent to SBM School	78,848	-	**78,848**	*51,734*	-	***51,734***
High School sponsorship	16,905	-	**16,905**	*10,946*	-	***10,946***
Support costs & governance						
Independent exam fees	1,596	-	**1,596**	*864*	-	***864***
Other costs	1,389	-	**1,389**	*1,631*	-	***1,631***
Bank charges	760	-	**760**	*422*	-	***422.00***
	219,274	13,000	**232,274**	*99,811*	*20,200*	***120,011***

5 NET INCOMING RESOURCES AFTER TRANSFERS

	2022	2021
This is stated after charging/(crediting):	£	£
Independent examiner's fees	**1,596**	**1,596**
Trustees' remuneration & expenses	**-**	**-**

6 STAFF INFORMATION	**2022**	**2021**
	£	**£**
a Staff costs		
Salaries and wages	**-**	-
Employer's NI contributions	**-**	-
	-	-

b Key management personal

The trustees manage the charity on a voluntary basis and do not receive any remuneration

7 DEBTORS		
Other debtors - Gift aid	**9,000**	*9,000*
	9,000	*9,000*

8 CREDITORS falling due within one year		
Accruals	**1,596**	*1,596*
Funds in trust	**50**	*50*
Just giving fees payable	**-**	-
	1,646	*1,646*

Funds in trust are analysed as follows:

Balance brought forward	**50**	*50*
Receipts in the year	**-**	*1,000*
Forwarded to Fr. Dolan	**-**	*(1,000)*
	50	*50*

The funds held in trust refer to the money remitted to the charity, by a friend, for the benefit of Fr. Dolan's School and some people in Kenya. This was for the completion of the school renovations, buying furniture and also to feed the people who needed help during Covid -19 pandemic. The charity has no control over these funds and acted merely as custodian, therefore, they are not included in the SOFA. The above balance of £50 that has not yet been sent to the church and therefore still held in the charity's bank account.

9 STATEMENT OF FUNDS

	Balance 01/01/2022	Income	Expenditure	Transfer	Balance 31/12/2022
	£	£	£	£	£
Unrestricted Funds:					
General fund	252,610	270,631	(233,437)	-	**289,804**
	252,610	270,631	(233,437)	-	**289,804**
Restricted funds					
Edenberg Charitable Trust	-	13,000	(13,000)		**-**
Total funds	252,610	283,631	(246,437)	-	289,804

	Balance 01/01/2021	Income	Expenditure	Transfer	Balance 31/12/2021
Unrestricted Funds:					
General fund	*166,868*	*226,783*	*(141,041)*	-	*252,610*
	166,868	*226,783*	*(141,041)*	-	*252,610*

10 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at December 31 2022 are represented by:-	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	**-**
Current assets	291,450	-	**291,450**
Current liabilities	(1,646)	-	**(1,646)**
	289,804	-	**289,804**

11 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

12 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

13 CAPITAL COMMITMENTS

There were no capital commitments authorised and contacted for at the end of the year (2020: £Nil).

14 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	Year ended Dec 31 2022	Year ended Dec 31 2021
	£	£
Net income/(expenditure)	**37,194**	*85,742*
Add back depreciation	**-**	-
Deduct interest income shown in investing activities	**-**	-
Deduct profit/add back losses on disposals of FA	**-**	-
Decrease/(increase) in debtors	**-**	*(500)*
Increase/(decrease) in creditors	**-**	*96*
Net cash generated from/(used in) operating activities	**37,194**	*85,338*

15 RELATED PARTY TRANSACTIONS

(a) Controlling party

As a charitable company, the members and directors have no personal beneficial interest in the company.

The charity was under the control of its Trustees throughout the period and the preceding period.

(b) Transactions with directors

Donations and support-in-kind

During the year, the Trustees (or persons connected with them) made donations of £30,740 (2021:£31,503) to the charity. In addition W Maher and Sons Ltd , a company of which Messers Brendan and Mathew Maher (trustess) are diretors of, made a donation of £89,856. These donations were all unrestricted and no Trustee received any benefit from their application.

The Trustees also expended significant time on the business of the charity and also incurred travel and accommodation expenses for which they did not seek any recompense

Accounts

THE GOOD LIFE ORPHANAGE & SBM SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED DECEMBER 31 2021

Company number 9318813
Charity number 1160572

INDEX

ADMINISTRATIVE INFORMATION

DIRECTORS	Mary Maguire Brendan Maher Matthew Maher Eliot Powell
COMPANY SECRETARY	Sinead Hayes
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	No8 New Heys Way Harwood Bolton BL2 4AR
INDEPENDENT EXAMINER AND ACCOUNTNATS	Peter Smith BA FCA DChA HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley – Chartered Accountants The Wesley Centre Royce Road Manchester M15 5BP
BANKERS	Royal Bank of Scotland 45-48 Deansgate Bolton Lancs. BL1 1BH
SOLICITORS	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

The trustees present their annual report together with the financial statements of the charity for the year ended December 31 2021which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Charitable objects

Registration history

The company was registered on November 19 2014 and obtained charitable status on February 20th, 2015. It commenced operations in February 2015

Charitable objects

The objects of the charity, which are for the public benefit, are specifically restricted to:

(1) the advancement of the education of the public anywhere in the world, in particular, but without prejudice to the generality of the foregoing, at the good life school in Kenya by providing and assisting in the provision of facilities for education at the school;

(2) to relieve sickness and poverty amongst children and young people through the provision and operation of an orphanage in Kenya;

(3) to advance in life and relieve the needs of young people through (a) the provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve their conditions of life; and/or (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(4) for the public benefit, any exclusively charitable purpose according to the law in England and Wales as the trustees shall in their absolute discretion from time to time determine.

Aims

The main aim of the charity is to fundraise in the UK in order to provide funds to support charitable work in Kenya. It does not undertake its own charitable activity but provides financial support to two institutions in Kenya in fulfilment of its charitable purposes. The two institutions it supports in Kenya are The Good Life Orphanage and St Bernadette Mary School.

In order to support the effective use of its funding the charity also provides pro bono administrative support to these two institutions

Activities

The sole activities of the charity this year were connected with fundraising and in the provision of administrative assistance to the above Kenyan institutions

Public benefit

No charges are levied to the children who attend either the school or the orphanage in Kenya. In undertaking their duties, the Trustees of the charity have given due consideration to the Charity Commissions published guidance on public benefit activities

Contribution of volunteers

The charity does not employ staff or engage sub-contractors to undertake its work. It relies entirely on volunteer support. A significant contribution in terms of fundraising organisation, the provision of support to the Kenyan institutions, and general UK administration is provided by the Trustees and persons with who they are connected.

ACHIEVEMENTS AND PERFORMANCE

Good Life Orphanage

During 2021, the charity provided funding to support the Good Life Orphanage in Kenya. The orphanage caters for children up to the age of 18 years old. The Orphanage is registered as a Charitable Children's Institution and the Kenyan Government (Department for Children) refers children to the orphanage.

The funding provided by this charity provides for:

- Safe and suitable accommodation
- Three well-balanced meals a day
- Staff supervision and appropriate specialist support

All the children are either orphaned, abandoned or living in a volatile situation where they are in danger, and many are malnourished & abused so the need for specialist care is paramount.

During 2021 we continued to ensure all the children were well cared for in a loving and secure environment. As Kenya recovered from a strict lockdown because of Covid the children started to venture into the community again and our Therapy & Respite centre went from strength to strength including employing an additional Occupational Therapist.

There are now thirty-five children being supported within their extended families in the community as we are aware that having this link with their families is very important for their stability and development. It is proving to be very positive for the children and their extended families.

St Bernadette Mary School

During the year, the charity provided funding to support the St Bernadette Mary School in Kenya. The school is registered as a private mixed-day school with the Ministry of Education, Science and Technology. The school provided free education for 350 pupils between the ages of 4 years old to 18 years old. 325 children from the surrounding community who live in abject poverty and would otherwise never have attended school and 25 orphans from The Good Life Orphanage.

Established in 2012 the school continues to develop and during 2021 employed 13 fully qualified local teachers and a further 7 support staff. It has quickly become a well-respected educational facility with a very high success rate in the annual K.C.P.E. Examination results.

The school performed well in their 2020 K.C.P.E results, the examination was held in March 2021 due to Covid lockdown, the mean score was 343.66, and the quality of the grades improved. This was thanks to the dedication of our staff and the hard work of our pupils.

High school, vocational education.

Also provided by the funds raised, is sponsored high school education for the top performing pupils from St Bernadette Mary School annually. Without this additional support, it is unlikely that these children would have continued in formal education, because of the unaffordability of the tuition costs for poorer families. This scheme also encourages the other pupils to perform well so they may also receive this sponsorship.

In 2021 the high school pupils enjoyed attending school again, some struggled with their studies following the Covid lockdown.
The Technical Block continues to flourish, 12 new students joined in January 2021 to train to be tailors. Three tailors were employed fulltime making the reusable sanitary kits and fulfilling orders for the local community. Unfortunately, it was not been as busy as hoped for so one member of staff was made redundant in December 2021.
.

Fundraising progress

There was no annual fundraising event in 2021 due to lockdown, the charity continued to receive monthly donations from people which go towards covering some of the annual running costs. We received an annual donation from the Maher Family that covers the operating costs of St Bernadette Mary School. The Therapy & Respite centre also received an annual donation towards operating costs from Edenberg Charitable Trust.

FINANCIAL REVIEW

Overview

During the year, the charity successfully raised £206,583 to support its charitable purposes.

Most of the monies raised were remitted to Kenya during the year and costs associated with fundraising and with the administration have been minimal.

Reserves

The Trustees have assessed that the charity's main requirement for reserves at the date of this report is to provide financial security for the Kenyan school and orphanage. These institutions are wholly reliant on funding from this charity and therefore if this charity's income reduces then its capacity to support the work in Kenya would, in the absence of reserves, be immediately reduced.

The Trustees have resolved that the appropriate level of free reserves (unrestricted funds not invested in fixed assets or otherwise designated) should be one that is sufficient to fund twelve months' recurring costs of the Kenyan school and orphanage. Based on current operating budgets this equates to circa £100k. At December 31 2021 the free reserves were £252,610. Future grant awards are expected to reduce this towards the target level of free reserves.

Going concern

The charity has not entered into formal commitments to continue to offer grants and has no significant third-party liabilities or significant recurring routine administration costs. Its ability to continue is dependent on it maintaining the trust and goodwill of its donors and on the capacity of its Trustees and supporters to continue their pro-bono work on its behalf

In the opinion of the Trustees, the charity is properly regarded as a going concern.

FUTURE PLANS

The overriding continuing priority for this charity is to underpin its financial capacity to provide the continuing grant support that the Good Life Orphanage and St Bernadette Mary School require.

Over and above this essential requirement the Trustees are very conscious of the desirability of extending the existing work in Kenya so as to provide additional provision with regard to:

- Children with special needs including development of the Therapy & Respite Centre. This would in time also offer educational support to the children who attend the centre. The need for a Special Needs Teacher has been identified along with an outreach programme where the Occupational Therapists can see more children.

- Assisting girls to stay in school throughout the month by providing reusable sanitary protection. During 2021 over 600 kits were donated to the neediest girls in the community.

- Preparing older children for Independent Living in our Transition House including learning about how to manage their finances which is very important.

- With ongoing changes in government legislation, tracing extended families of our orphaned and abandoned children for children is even more important. We are seeing the success of the children already reintegrated to the family units and with the monthly financial support they are experiencing Kenyan village life.

- Supporting successful students with their university/college studies.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed by its memorandum and articles of association dated November 13 2014. It is a registered charity with the Charity Commission.

Members of the company

There are currently four members of the company who are also Directors and Trustees

Appointment of trustees

The present Directors/Trustees are the company's initial subscribers. The Articles provide that all directors/trustees should be members and that all members should be directors/trustees.

Directors/trustees retire by rotation and may be reappointed for a three year-term. The board may co-opt up to two directors/trustees and such persons must stand for re-election at the next Annual General meeting.

Trustee induction and training

Directors/trustees are expected to take a close interest in the work of the charity and contribute to its fundraising efforts and/or to its administration. The present directors/trustees were familiar with the project before the company was incorporated a so no induction was required for then. Appropriate induction processes will be devised to reflect any future recruitment of board members.

Organisation

The charity is run on an entirely voluntary basis. There are no paid staff and the main functions of the charity are carried out by the Trustees and by other supporters. The trustees hold formal meetings at least twice a year but collaborate informally more frequently.

The day-to-day oversight of the charity is delegated to Mary Maguire.

Related parties

There is one category of transactions with Trustees that is deemed to be a related party transaction.

There are unrestricted donations made by Trustees or by persons connected with them to the charity – these are disclosed in aggregate Note 15 to the accounts.

Co-operation with other organisations/charities

The charity provides grant support to two independent Kenyan-based organisations.

The Good Life Orphanage
P.O. Box 95846 – 80106 Mombasa
Coast Province Kenya

The orphanage is registered as a Charitable Children's Institution with the Ministry of Labour Social Security and Services - Registration No: CS NO.00489

St Bernadette Mary School
P.O. Box 627 – 80109 Mtwapa
Coast Province Kenya

The school is registered as a basic education institution with the Ministry of Education Science & Technology. - Registration No: 00632

Both these institutions operate from the following address:

Mtepeni Village
Mtwapa
Kilifi County
Coast Province
Kenya

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- make judgments and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board of Trustees and signed on its behalf by:

Mary Maguire

MARY MAGUIRE

Trustee and Director

Date: September 21 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended December 31 2021 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of *Institute of Chartered Accountants in England and Wales* (ICAEW) which is one of the listed bodies.

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 that in any material respect:

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.

Peter Smith

Peter Smith BA FCA DChA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date: 21/09/22

THE GOOD LIFE ORPHANAGE & SMB SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES (incluidng the Icome and Expenditure account)
FOR THE YEAR ENDED DECEMBER 31 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds:					
Donations	2	186,383	20,200	**206,583**	*190,817*
TOTAL INCOME		186,383	20,200	**206,583**	*190,817*
EXPENDITURE					
Cost of Fundraising Event	3	830	-	**830**	*401*
Expenditure on charitable activities	4	99,811	20,200	**120,011**	*159,700*
TOTAL EXPENDITURE		100,641	20,200	**120,841**	*160,101*
NET INCOME/(EXPENDITURE)		85,742	-	**85,742**	*30,716*
TOTAL FUNDS BROUGHT FORWARD	9	166,868	-	**166,868**	*136,152*
TOTAL FUNDS CARRIED FORWARD	9	252,610	-	**252,610**	*166,868*

	Notes	2021	2021	2020	2020
		£	£	£	£
CURRENT ASSETS					
Debtors	7	**9,000**		*8,500*	
Cash at Bank and in Hand		**245,256**		*159,918*	
		254,256		*168,418*	
CREDITORS					
Amounts falling due in one year	8	**1,646**		*1,550*	
NET CURRENT ASSETS			**252,610**		*166,868*
NET ASSETS			**252,610**		*166,868*
FUNDS					
Unrestricted	9		**252,610**		*166,868*
Restricted	9		**-**		*-*
TOTAL FUNDS			**252,610**		*166,868*

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

For the year ending December 31 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 13 to 24 form part of these financial statements.

Approved by the Board and authorised for issue on: September 21 2022

And signed on their behalf by:

Mary Maguire

MARY MAGUIRE - DIRECTOR

Company registration number 9318813

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31 2021

	Note	2021 £	2020 £
Cash used in operating activities	14	*85,338*	*31,985*
Cashflows from investing activities			
Cash provided by/(used in) investing activities		**-**	-
Cashflows from financing activities			
Cash used in financing activities		**-**	-
Increase/(decrease) in cash & cash equivalents in the year		**85,338**	*31,985*
Cash and cash equivalents brought forward		**159,918**	*127,933*
Cash and cash equivalents carried forward		**245,256**	*159,918*

Cash and cash equivalents consist of:		
Cash at bank and in hand	**245,256**	*159,918*
	245,256	*159,918*

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

Income recognition
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings insofar as that expenditure has been incurred.

Grants payable	Grants payable are recognised at the point that a formal commitment is made to the recipient
Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	cost of undertaking the work of the charity.

The charity is not registered for VAT and costs are started inclusive of VAT when this has been charged.

Tangible fixed assets and depreciation
Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis. The charity does not have any fixed assets.

Debtors
Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments
The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management 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.

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Unrestricted donations						
Trustees and connected parties	31,597	-	**31,597**	*31,503*	-	***31,503***
Just Giving (Donations)	19,353	-	**19,353**	*5,010*	-	***5,010***
Donorbox Donations	9,868	-	**9,868**	*10,587*	-	***10,587***
Edenberg Charitable Trust	-	20,200	**20,200**	-	-	-
Corporate donations	94,856	-	**94,856**	-	-	-
Other donations	30,209	-	**30,209**	*133,674*	-	***133,674***
Other donations (gift aid)	500	-	**500**	*10,043*	-	***10,043***
	186,383	20,200	**206,583**	*190,817*	-	***190,817***

3 FUNDRAISING COSTS						
Costs of raising funds	830	-	**830**	*401*	-	***401***
	830	-	**830**	*401*	-	***401***

4 CHARITABLE EXPENDITURE						
Direct Costs						
Other costs relating to GLO & SBM	-	-	-	*4,073*	-	***4,073***
Sent to Good Life Orphanage	34,214	20,200	**54,414**	*75,050*	-	***75,050***
Sent to SBM School	51,734	-	**51,734**	*71,734*	-	***71,734***
High School sponsorship	10,946	-	**10,946**	*7,635*	-	***7,635***
Support costs & governance						
Independent exam fees	864	-	**864**	*750*	-	***750***
Other costs	1,631	-	**1,631**	-	-	-
Bank charges	422	-	**422**	*458*	-	***458.00***
	99,811	20,200	**120,011**	*159,700*	-	***159,700***

5 NET INCOMING RESOURCES AFTER TRANSFERS	**2021**	**2020**
This is stated after charging/(crediting):	**£**	**£**
Independent examiner's fees	**864**	**750**
Trustees' remuneration & expenses	**-**	**-**

6 STAFF INFORMATION

	2021	2020
	£	£
a Staff costs		
Salaries and wages	-	-
Employer's NI contributions	-	-
	-	-

b Key management personal

The trustees manage the charity on a voluntary basis and do not receive any remuneration

7 DEBTORS

	2021	2020
Other debtors - Gift aid	**9,000**	*8,500*
	9,000	*8,500*

8 CREDITORS falling due within one year

	2021	2020
Accruals	**1,596**	*1,500*
Funds in trust	**50**	*50*
Just giving fees payable	-	-
	1,646	*1,550*

Funds in trust are analysed as follows:

	2021	2020
Balance brought forward	**50**	-
Receipts in the year	**1,000**	*7,000*
Forwarded to Fr. Dolan	**(1,000)**	*(6,950)*
	50	*50*

The funds held in trust refer to the money remitted to the charity, by a friend, for the benefit of Fr. Dolan's School and some people in Kenya. This was for the completion of the school renovations, buying furniture and also to feed the people who needed help during Covid -19 pandemic. The charity has no control over these funds and acted merely as custodian, therefore, they are not included in the SOFA. The above balance of £50 that has not yet been sent to the church and therefore still held in the charity's bank account.

9 STATEMENT OF FUNDS

	Balance 01/01/2021	Income	Expenditure	Transfer	Balance 31/12/2021
	£	£	£	£	£
Unrestricted Funds:					
General fund	166,868	206,583	(120,841)	-	**252,610**
	166,868	206,583	(120,841)	-	**252,610**
Restricted funds					
Edenberg Charitable Trust	-	20,200	(20,200)		**-**
Total funds	166,868	226,783	(141,041)	-	252,610

	Balance 01/01/2020	Income	Expenditure	Transfer	Balance 31/12/2020
Unrestricted Funds:					
General fund	*136,152*	*190,817*	*(160,101)*	-	*166,868*
	136,152	*190,817*	*(160,101)*	-	*166,868*

10 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at December 31 2021 are represented by:-	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	**-**
Current assets	254,256	-	**254,256**
Current liabilities	(1,646)	-	**(1,646)**
	252,610	-	**252,610**

11 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

12 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

13 CAPITAL COMMITMENTS

There were no capital commitments authorised and contacted for at the end of the year (2020: £Nil).

14 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	Year ended Dec 31 2021	Year ended Dec 31 2020
	£	£
Net income/(expenditure)	**85,742**	*30,716*
Add back depreciation	**-**	-
Deduct interest income shown in investing activities	**-**	-
Deduct profit/add back losses on disposals of FA	**-**	-
Decrease/(increase) in debtors	**(500)**	*1,219*
Increase/(decrease) in creditors	**96**	*50*
Net cash generated from/(used in) operating activities	**85,338**	*31,985*

15 RELATED PARTY TRANSACTIONS

(a) Controlling party

As a charitable company, the members and directors have no personal beneficial interest in the company.

The charity was under the control of its Trustees throughout the period and the preceding period.

(b) Transactions with directors

Donations and support-in-kind

During the year, the Trustees (or persons connected with them) made donations of £31,503 (2020:£31,020) to the charity. In addition W Maher and Sons Ltd , a company of which Messers Brendan and Mathew Maher (trustess) are diretors of, made a donation of £89,856. These donations were all unrestricted and no Trustee received any benefit from their application.

The Trustees also expended significant time on the business of the charity and also incurred travel and accommodation expenses for which they did not seek any recompense

THE GOOD LIFE ORPHANAGE & SBM SCHOOL

England & Wales - Charity number 1160572

Accounts

THE GOOD LIFE ORPHANAGE & SBM SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED DECEMBER 31 2020

Company number 9318813
Charity number 1160572

INDEX

ADMINISTRATIVE INFORMATION

DIRECTORS	Mary Maguire
	Brendan Maher
	Matthew Maher
	Eliot Powell
COMPANY SECRETARY	Sinead Hayes
REGISTERED OFFICE AND	No8 New Heys Way
PRINCIPAL PLACE OF BUSINESS	Harwood
	Bolton
	BL2 4AR
INDEPENDENT EXAMINER	Geoffrey Horley
	Chittenden Horley Ltd
	456 Chester Road
	Old Trafford
	Manchester M16 9HD
BANKERS	Royal Bank of Scotland
	45-48 Deansgate
	Bolton
	Lancs. BL1 1BH
SOLICITORS	Brabners LLP
	Horton House
	Exchange Flags
	Liverpool L2 3YL

The trustees present their annual report together with the financial statements of the charity for the year ended December 31st, 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

REPORTING FRAMEWORK
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Charitable objects

Registration history

The company was registered on November 19 2014 and obtained charitable status on February 20th, 2015. It commenced operations in February 2015

Charitable objects

The objects of the charity, which are for the public benefit, are specifically restricted to:

(1) the advancement of the education of the public anywhere in the world, in particular, but without prejudice to the generality of the foregoing, at the good life school in Kenya by providing and assisting in the provision of facilities for education at the school;

(2) to relieve sickness and poverty amongst children and young people through the provision and operation of an orphanage in Kenya;

(3) to advance in life and relieve the needs of young people through (a) the provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve their conditions of life; and/or (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(4) for the public benefit, any exclusively charitable purpose according to the law in England and Wales as the trustees shall in their absolute discretion from time to time determine.

Aims
The main aim of the charity is to fundraise in the UK in order to provide funds to support charitable work in Kenya. It does not undertake its own charitable activity but provides financial support to two institutions in Kenya in fulfilment of its charitable purposes. The two institutions it supports in Kenya are The Good Life Orphanage and St Bernadette Mary School.

In order to support the effective use of its funding the charity also provides pro bono administrative support to these two institutions

Activities
The sole activities of the charity this year were connected with fundraising and in the provision of administrative assistance to the above Kenyan institutions

Public benefit
No charges are levied to the children who attend either the school or the orphanage in Kenya. In undertaking their duties, the Trustees of the charity have given due consideration to the Charity Commissions published guidance on public benefit activities

Contribution of volunteers
The charity does not employ staff or engage sub-contractors to undertake its work. It relies entirely on volunteer support. A significant contribution in terms of fundraising organisation, the provision of support to the Kenyan institutions, and general UK administration is provided by the Trustees and persons with who they are connected

ACHIEVEMENTS AND PERFORMANCE

Good Life Orphanage

During 2020, the charity provided funding to support the Good Life Orphanage in Kenya. The orphanage caters for children up to the age of 18 years old. The Orphanage is registered as a Charitable Children's Institution and the Kenyan Government (Department for Children) refers children to the orphanage.

The funding provided by this charity provides for:

- Safe and suitable accommodation
- Three well-balanced meals a day
- Staff supervision and appropriate specialist support

All the children are either orphaned, abandoned or living in a volatile situation where they are in danger, and many are malnourished & abused so the need for specialist care is paramount.

During 2020 we continued to ensure all the children were well cared for in a loving and secure environment. In March 2020 strict lockdown restrictions were introduced in Kenya which affected the operations. The Therapy & Respite Centre remained closed until September as visitors were not allowed to enter the premises.

As staff members were unable to move from county to county during the lockdown the majority of staff stayed at the orphanage caring for the children and adhering to strict procedures to ensure our most vulnerable children did not get the virus which could have been fatal for them.

There are now twenty-nine children being supported within their extended families in the community as we are aware that having this link with their families is very important for their stability and development.

St Bernadette Mary School

During the year, the charity provided funding to support the St Bernadette Mary School in Kenya. The school is registered as a private mixed-day school with the Ministry of Education, Science and Technology. The school provided free education for 350 pupils between the ages of 4 years old to 18 years old. 300 children from the surrounding community who live in abject poverty and would otherwise never have attended school and 50 orphans from The Good Life Orphanage.

Established in 2012 the school continues to develop and during 2016 employed 13 fully qualified local teachers and a further 7 support staff. It has quickly become a well-respected educational facility with a very high success rate in the annual K.C.P.E. Examination results.

Due to the strict Covid-19 guidelines, the school remained closed from March 2020 until November 2020 when only Class 4 and Class 8 pupils returned to school. As a result of the lockdown, the K.C.P.E. Examinations were postponed until March 2021.

There is no electricity in the homes of our SBM pupils so online learning was not an option. To solve this problem worksheets were available for all pupils on Tuesdays and Friday when the majority of parents made the journey by foot to pick up & drop them off as they were also very keen for their children to continue to participate in school studies.

A decision was made by the trustees to continue paying the staff during the lockdown period due to the financial circumstances of the staff, without their salaries, many would have not been able to feed their families. This was welcomed by all the staff who were very grateful to receive their salaries.

High school, vocational education.

Also provided by the funds raised, is sponsored high school education for the top performing pupils from St Bernadette Mary School annually. Without this additional support, it is unlikely that these children would have continued in formal education, because of the unaffordability of the tuition costs for poorer families. This scheme also encourages the other pupils to perform well so they may also receive this sponsorship.

In 2020 the high schools were closed in March due to the strict Covid-19 restrictions, five of the university students resumed their studies in October 2020 but worked remotely using the computers in our Technical Block.

The Technical Block which opened in 2016 had to also close for the majority of 2020 but the adjoining sewing room remained open as the need for the reusable sanitary kits became urgent as teenage girls could not access sanitary protection as all the schools were closed.

.

Fundraising progress

There was no annual fundraising event in 2020 due to lockdown, the charity continued to receive monthly donations from people which go towards covering some of the annual running costs. We received an annual donation from the Maher Family that covers the operating costs of St Bernadette Mary School.

FINANCIAL REVIEW

Overview

During the year, the charity successfully raised just over £190,800 to support its charitable purposes.

Most of the monies raised were remitted to Kenya during the year and costs associated with fundraising and with the administration have been minimal.

Reserves

The Trustees have assessed that the charity's main requirement for reserves at the date of this report is to provide financial security for the Kenyan school and orphanage. These institutions are wholly reliant on funding from this charity and therefore if this charity's income reduces then its capacity to support the work in Kenya would, in the absence of reserves, be immediately reduced.

The Trustees have resolved that the appropriate level of reserves should be one that is sufficient to fund twelve months' recurring costs of the Kenyan school and orphanage. Based on current operating budgets this equates to circa £100k.

Going concern

The charity has not entered into formal commitments to continue to offer grants and has no significant third-party liabilities or significant recurring routine administration costs. Its ability to continue is dependent on it maintaining the trust and goodwill of its donors and on the capacity of its Trustees and supporters to continue their pro-bono work on its behalf

In the opinion of the Trustees, the charity is properly regarded as a going concern.

FUTURE PLANS

The overriding continuing priority for this charity is to underpin its financial capacity to provide the continuing grant support that the Good Life Orphanage and St Bernadette Mary School require.

Over and above this essential requirement the Trustees are very conscious of the desirability of extending the existing work in Kenya so as to provide additional provision with regard to:

- Children with special needs including development of the Therapy & Respite Centre. This would in time also offer educational support to the children who attend the centre.
- Assisting girls to stay in school throughout the month by providing reusable sanitary protection.
- Preparing older children for Independent Living in our Transition House.
- With ongoing changes in government legislation, tracing extended families of our orphaned and abandoned children for children is even more important. We are seeing the success of the children already reintegrated to the family units and with the monthly financial support they are experiencing Kenyan village life.
- Supporting successful students with their university/college studies.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document
The charity is a company limited by guarantee governed by its memorandum and articles of association dated November 13 2014. It is a registered charity with the Charity Commission.

Members of the company
There are currently four members of the company who are also Directors and Trustees

Appointment of trustees
The present Directors/Trustees are the company's initial subscribers. The Articles provide that all directors/trustees should be members and that all members should be directors/trustees.

Directors/trustees retire by rotation and may be reappointed for a three year-term. The board may co-opt up to two directors/trustees and such persons must stand for re-election at the next Annual General meeting.

Trustee induction and training
Directors/trustees are expected to take a close interest in the work of the charity and contribute to its fundraising efforts and/or to its administration. The present directors/trustees were familiar with the project before the company was incorporated a so no induction was required for then. Appropriate induction processes will be devised to reflect any future recruitment of board members.

Organisation
The charity is run on an entirely voluntary basis. There are no paid staff and the main functions of the charity are carried out by the Trustees and by other supporters. The trustees hold formal meetings at least twice a year but collaborate informally more frequently.

The day-to-day oversight of the charity is delegated to Mary Maguire.

Related parties

There is one category of transactions with Trustees that is deemed to be a related party transaction.
There are unrestricted donations made by Trustees or by persons connected with them to the charity – these are disclosed in aggregate Note 15 to the accounts.

Co-operation with other organisations/charities

The charity provides grant support to two independent Kenyan-based organisations.

The Good Life Orphanage
P.O. Box 95846 – 80106 Mombasa
Coast Province Kenya

The orphanage is registered as a Charitable Children's Institution with the Ministry of Labour Social Security and Services - Registration No: CS NO.00489

St Bernadette Mary School
P.O. Box 627 – 80109 Mtwapa
Coast Province Kenya

The school is registered as a basic education institution with the Ministry of Education Science & Technology. - Registration No: 00632

Both these institutions operate from the following address:

Mtepeni Village
Mtwapa
Kilifi County
Coast Province
Kenya

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- make judgments and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board of Trustees and signed on its behalf by:

Mary Maguire

MARY MAGUIRE

Trustee and Director　　　　Date September 24 2021

Independent Examiner's Report to the Trustees of The Good Life Orphanage & SBM School

I report to the charity trustees on my examination of the accounts of the company for the year ended December 31 2020 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of *Institute of Chartered Accountants in England and Wales* (ICAEW) which is one of the listed bodies.

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 that in any material respect:

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.

Geoffrey Horley

GEOFFREY HORLEY MBA FCA DChA

For and on behalf of:
Chittenden Horley Limited
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

Date: September 27 2021

THE GOOD LIFE ORPHANAGE AND SBM SCHOOL

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account)

FOR THE YEAR ENDED DECEMBER 31 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Incoming resources from generated funds:					
Donations	2	190,816	-	**190,816**	*233,832*
TOTAL INCOME		190,816	-	**190,816**	*233,832*
EXPENDITURE					
Cost of Fundraising Event	3	401	-	401	*12,318*
Expenditure on charitable activities	4	159,700	-	159,700	*187,509*
TOTAL EXPENDITURE		160,101	-	160,101	199,827
NET INCOME/(EXPENDITURE)		30,716	-	30,716	34,005
TOTAL FUNDS BROUGHT FORWARI	9	-	-	**-**	-
TOTAL FUNDS CARRIED FORWARD	9	30,716	-	**30,716**	*34,005*

The notes on pages 11 to 14 form part of these accounts.

THE GOOD LIFE ORPHANAGE AND SBM SCHOOL

BALANCE SHEET AS AT DECEMBER 31 2020

	Notes	2020	2020	2019	2019
		£	£	£	£
FIXED ASSETS					
Tangible Assets		-	-	-	-
CURRENT ASSETS					
Debtors (donations receivable)		-		*9,719*	
Debtor (gift aid receivable 2019 & 2020)		**8,500**			
Cash at Bank and in Hand		**159,918**		*127,933*	
		168,418		*137,652*	
CREDITORS					
Amounts falling due in one year	7 & 8	**1,550**		*1,500*	
NET CURRENT ASSETS			**166,868**		*136,152*
NET ASSETS			**166,868**		*136,152*
FUNDS					
Unrestricted	9		**166,868**		*136,152*
Restricted	9		-		-
TOTAL FUNDS			**166,868**		*136,152*

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

For the year ending December 31 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiri the company to obtain an audit of its accounts for the year in question.

Directors responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to acc records and the preparation of accounts.

The notes on pages 11 to 14 form part of these financial statements.

Approved by the Board and authorised for issue on September 24 2021

And signed on their behalf by:

Mary Maguire

MARY MAGUIRE
Director

Company registration number 9318813

THE GOOD LIFE ORPHANAGE AND SBM SCHOOL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020	2019
		£	£
Cash used in operating activities	14	*31,985*	*25,037*
Cashflows from investing activities			
Purchase of tangible fixed assets		-	-
Proceeds of sale of fixed assets		-	-
Cash provided by/(used in) investing activities		-	-
Cashflows from financing activities			
Proceeds from new borrowings		-	-
Repayment of borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash & cash equivalents in the year		**31,985**	*25,037*
Cash and cash equivalents brought forward		**127,933**	*102,896*
Cash and cash equivalents carried forward		**159,918**	*127,933*
Cash and cash equivalents consist of:			
Cash at bank and in hand		**159,918**	*127,933*
		159,918	*127,933*

-

The notes on pages 11 to 14 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on July 16 2014; FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

Transition to FRS102 and reconciliation with previous Generally Accepted Accounting Practice
This is the first year of applying FRS102 and the date of transition is November 14 2014. In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required.

Income recognition
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings insofar as that expenditure has been incurred.

Grants payable	Grants payable are recognised at the point that a formal commitment is made to the recipient
Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	cost of undertaking the work of the charity.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments
The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

THE GOOD LIFE ORPHANAGE AND SBM SCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31 2020

2 DONATIONS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Unrestricted donations						
Trustees and connected parties	31,503	-	**31,503**	*31,020*	-	***31,020***
Donations from Fundraising Event	-	-	**-**	*33,249*	-	***33,249***
Just Giving (donations)	4,430	-	**4,430**	*1,703*	-	***1,703***
Just Giving (gift aid)	580	-	**580**	*233*	-	***233***
Donorbox donations	10,587	-	**10,587**	*6,130*	-	***6,130***
Other donations	133,674	-	**133,674**	*161,498*	-	***161,498***
Other donations (gift aid 2017 to 2020)	10,043	-	**10,043**	-	-	**-**
	190,816	-	**190,816**	*233,833*	-	***233,833***

3 FUNDRAISING COSTS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Fundraising events and cost of raising funds	401	-	**401**	*12,318*	-	***12,318***
	401	-	401	*12,318*	-	*12,318*

4 CHARITABLE EXPENDITURE

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Direct Costs						
Other costs relating to GLO & SBM	4,073	-	4,073	6,546	-	*6,546*
Sent to Good Life Orphanage	75,050	-	75,050	81,155	-	*81,155*
Sent to SBM School	71,734	-	71,734	89,990	-	*89,990*
High School sponsorship	7,635	-	7,635	8,645	-	*8,645*
Support costs & governance						
Independent exam fees	750	-	750	750	-	*750*
Bank charges	458	-	458	422	-	*422.00*
	159,700	-	159,700	187,508	-	187,508

5 NET INCOMING RESOURCES AFTER TRANSFERS

	2020	2019
This is stated after charging/(crediting):	£	£
Independent examiner's fees	**750**	**750**
Trustees' remuneration & expenses	**-**	**-**

6 STAFF INFORMATION	2020	2019
	£	£
a **Staff costs**		
Salaries and wages	-	-
Employer's NI contributions	-	-
	-	-

b Key management personal

The trustees manage the charity on a voluntary basis and do not receive any remuneration

7 CREDITORS falling due within one year	2020	2019
Accruals	**1,500**	*1,500*
Just giving fees payable	-	-
	1,500	*1,500*

8 FUNDS HELD IN TRUST	2020	2019
Receipts in the year	**7,000**	*4,016*
Forwarded to St. Patrick's Church	-	*(2,016)*
Forwarded to Fr. Dolan	**(6,950)**	*(2,000)*
	50	-

The funds held in trust refer to the money remitted to the charity, by a friend for the benefit of Fr. Dolan's School and some people in Kenya. This was for completion of the school renovations, buying furniture and also to feed the people who needed help during Covid -19 pandemic. These funds are for the 3rd party therefore, not reflected in the financial statements. The above balance of £ 50 that has not yet been sent to the church and therefore still held in the charity's bank account.

9 STATEMENT OF FUNDS	Balance 01/01/2020	Income	Expenditure	Transfer	Balance 31/12/2020
	£	£	£	£	£
Unrestricted Funds:					
General fund	136,152	190,816	(160,101)	-	**166,868**
	136,152	190,816	(160,101)	-	**166,868**

10 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at December 31 2020 are represented by:-	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	**-**
Current assets	168,418	-	**168,418**
Current liabilities	(1,550)	-	**(1,550)**
	166,868	-	**166,868**

11 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

12 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

13 CAPITAL COMMITMENTS

There were no capital commitments authorised and contacted for at the end of the year (2019: £Nil).

14 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	Year ended Dec 31 2020	Year ended Dec 31 2019
	£	£
Net income/(expenditure)	**30,716**	*34,006*
Add back depreciation	**-**	-
Deduct interest income shown in investing activities	**-**	-
Deduct profit/add back losses on disposals of FA	**-**	-
Decrease/(increase) in debtors	**1,219**	*(9,719)*
Increase/(decrease) in creditors	**50**	*750*
Net cash generated from/(used in) operating activities	**31,985**	*25,037*

15 RELATED PARTY TRANSACTIONS

(a) Controlling party

As a charitable company, the members and directors have no personal beneficial interest in the company.
The charity was under the control of its Trustees throughout the period and the preceding period.

(b) Transactions with directors

Donations and support-in-kind
During the year,the Trustees (or persons connected with them) made donations of £31,503 (2019:£31,020) to the charity.
These donations were all unrestricted and no Trustee received any benefit from their application.
The Trustees also expended significant time on the business of the charity and also incurred travel and accommodation expenses for which they did not seek any recompense.