

Utange Orphans Charity

UK Registered Charity Number 1160637

UTANGE ORPHANS CHARITY

Trustees' Report and Annual Accounts

For the Year ended 31st March 2021

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Trustees' Annual Report for the Year Ended 31st March 2021

Registered Charity Number: 1160637.

The Trustees present the annual report and accounts of the Charity for the year ended 31st March 2021.

Legal and Administration Information

The Utange Orphans Charity is constituted by Deed of Trust dated 13th April 2014 and is a UL registered charity (No : 1160637). The Charity was registered with the Charity Commission on 25th February 2015.

Trustees

John Creasey	Chairman
Mrs Deborah Scott-Robinson	
Mr Paul Robinson	
Mrs Carolyn Giles	
Mr Andrew Hale (appointed 13 th June 2020)	

Officers

Mr John Creasey – Director

Object of the Charity

The Trust Deed states that the objects are :

To relieve the needs of and to improve the well-being of children and young people, particularly orphans, in Utange, Kenya either individually or through other charities or organisations by :

- a) the provision of a safe and secure home, food, clean drinking water, clothing, medical care and education so as to improve conditions of life
- b) the provision of educational facilities as a means of advancing their education
- c) the provision of education in health matters with a view to improving their healthcare
- d) the provision of recreational facilities with a view to improving their well-being
- e) the provision of instruction in Christian values to provide a moral and ethical framework within which they can live
- f) the provision of grants, goods, facilities and services for their general well-being and improvement in their conditions of life generally, or individually.

Trustees' Annual Report for the Year Ended 31st March 2021

(continued)

Governance and Management

The Trust Deed provides for a minimum of three trustees. The trustees must hold at least two ordinary meetings each year and one such meeting a year must involve the physical presence of those trustees who attend the meeting. Other meetings may take an electronic form so long as the trustees can both see and hear each other.

All trustees give freely of their time and do not receive any remuneration. The Charity has agreed to pay the cost of one full return air fare and 50% of one other return air fare per year for two trustees to visit Kenya. Trustees are required to disclose all relevant conflicts of interest and may not be involved in any discussion or vote where such a conflict is discussed.

Mission

The mission of the Charity is to relieve the needs of and to improve the well-being of children and young people, particularly in Utange, Kenya.

Agents

Bankers:

CAF Bank Limited
Kings Hill
West Malling
Kent

Independent Examiner:

Mervyn Thomas
128 Putnoe Lane
Bedford
MK41 8LS

Principal Office:

Applebrook
19, Oakley Road
Clapham
Bedford
MK41 6AN

Trustees' Annual Report for the Year Ended 31st March 2021

(continued)

Fundraising activities

Fundraising activities focus

on a wide variety of different events and the success or otherwise will be carefully analysed to ensure the best use of resources. These activities include a bi-annual ball, a Christmas appeal letter, and other events held throughout the year.

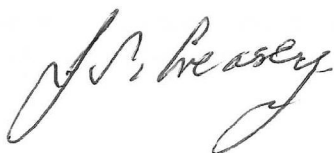
Reserves Policy

Going forward, the Trustees have agreed to maintain funds at least equivalent to three months running costs of the charity, (£12,000). Although reserves are currently above this level, the Charity has significant upcoming expenditure due to the continued expansion of Celebration High School as well as increased risks due to fluctuations in foreign exchange rates and food prices.

Future Plans

Due to the Covid 19 pandemic, Celebration High School closed in March 2020 and, in line with government guidelines, reopened in early January 2021, for the 136 students attending the school at that point in time. It is envisaged that there will be a further intake of 60 students in August 2021, increasing the number of students attending the school to 196. The next intake of students is envisaged in April 2022, the exact number being dependent upon sponsors being found for each of them.

Signed :



Date : 3rd. Dec 2021

John Creasey
Chairman

Independent Examiners Report

Report to the Trustees of the Utange Orphans Charity (No. : 1160637)
on the accounts for the year to 31st March 2021 as set out on pages 5 to 10

Respective responsibilities of Trustees and Examiner

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

Independent Examiners' Statement

It is my responsibility to :

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

My examination was carried out in accordance with general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material aspect, the requirements :

1. to keep accounting records in accordance with section 130 of the Charities Act; and
to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :

Date : 03/12/2021



Mervyn Thomas

Statement of Financial Activities For The Year Ended 31st March 2021

		Unrestricted Funds	Restricted Income Fund	Total 2021	2020
	Note	£	£	£	£
Incoming Resources	3				
Incoming resources from generated funds					
Voluntary Income		30,346	52,108	82,454	68,637
Activities for generating funds		1,289	-	1,289	5,488
Total Incoming Resources	4	31,635	52,108	83,743	74,125
Resources Expended					
Costs of generating funds		-	-	0	2,475
Charitable activities		32,080	31,676	63,756	63,517
Total Resources Expended		32,080	31,676	63,756	65,992
Net income/(outgoings) resources before transfers		(445)	20,432	19,987	8,133
Transfers between funds		(850)	850	-	-
Provision against land loan		-	-	-	(9,000)
Net movements in funds	5	(1,295)	21,282	19,987	(867)
Total funds brought forward		44,366	17,810	62,176	63,043
Total funds carried forward		43,071	39,092	82,163	62,176

The notes on pages 8 to 11 form part of these financial statements.

Statement of Assets and Liabilities as at 31st March 2021

	Note	Unrestricted Funds £	Restricted Income Fund £	Total £	2020 £
Long Term Asset					
Loan for land purchase	6	-	-	-	-
Current Assets					
Cash at bank		43,071	39,092	82,163	62,176
Net current assets		43,071	39,092	82,163	62,176
Total assets less current liabilities		43,071	39,092	82,163	62,176
Net Assets		43,071	39,092	82,163	62,176
Funds of the Charity					
Unrestricted Funds;					
General Fund		43,071	-	43,071	44,366
Restricted Funds:					
Feed500		-	1,174	1,174	110
School Sponsors		-	5,311	5,311	8,322
High School Building		-	98	98	26
High School Sponsors		-	31,929	31,929	7,622
Medical Fund		-	580	580	580
Business Set up		-	-	-	1,150
Total funds		43,071	39,092	82,163	62,176

The notes on page 8 to 11 form part of these financial statements.

Signed:



Date:

3rd. Dec. 2021

John Creasey-Chairman

Notes to the financial statements as at 31st March 2021

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared 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 16th July 2014.
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- and with the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS102 and the Charity Commission of England and Wales.

1.2 Going Concern

The charity is a going concern as adequate reserves are maintained at all times.

The accounts present a true and fair view and the accounting policies are those outlined in note 2.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year events

No material prior year events have been identified in the reporting period.

Note 2 Income

Recognition of income – these are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources
- It is more likely than not that the Trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Tax reclaims on donations and gifts – Gift Aid is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Notes to the financial statements as at 31st March 2021 (continued)

2.2 Expenditure and Liabilities

Liability recognition – Liabilities are recognised where it is more than likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs – Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Long term assets are measured on initial recognition at the historical amount.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount or after trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of Income

	Unrestricted Funds	Restricted Income Fund	Total	2020
	£	£	£	£
Donations and Legacies				
Donations	26,155	47,934	74,089	62,090
Gift Aid	4,191	4,174	8,365	6,547
Total Donations and Legacies	30,346	52,108	82,454	68,637
Charitable Activities				
Event tickets	-	-	0	5,488
Total Charitable Activities	-	-	0	5,488
Total Income	30,346	52,108	82,454	74,125

Note 4 Analysis of Expenditure

	Unrestrict ed Funds £	Restrict ed Income Fund £	Total £	2020 £
Expenditure on generating funds				
Postage	260	-	260	244
Website	185	-	185	236
Banking/donation charges	401	-	401	317
Event costs	-	-	0	2,475
Total expenditure on generating funds	846	-	846	3,272
Expenditure on charitable activities				
Grants to Casuarina House	28,330	-	28,330	24,000
Child sponsorships	-	7,500	7,500	5,600
Grants to Feed500	-	10,866	10,866	8,500
Grants to High School-building	-	6,310	6,310	8,400
High School Sponsorships	-	7,000	7,000	15,045
Overseas travel	2,904	-	2,904	1,175
Total expenditure on charitable activities	31,234	31,676	62,910	62,720
Total Expenditure	32,080	31,676	63,756	65,992

4.1 Disclosure of Trustees and Related Persons, remuneration and Expenses

No Trustee or related parties received remuneration during the financial year. Trustees only claimed expenses in relation to running costs of the charity.

4.2 Disclosure relating to Governance Expenditure

Governance expenditure, including the cost of the Independent Examination of the accounts, are included within the expenditure on generating funds as noted above.

Note 5 Analysis of Funds

5.1 Movement of Funds

	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers &Provisions	Fund Balances carried forward
	£	£	£	£	£
Unrestricted					
General	44,366	31,635	(32,080)	(850)	43,071
Total Unrestricted Funds	44,366	31,635	(32,080)	(850)	43,071
Restricted Funds					
Feed500	110	11,930	(10,866)	-	1,174
School Sponsors	8,322	4,489	(7,500)	-	5,311
High School Building	26	4,382	(6,310)	2,000	98
High School Sponsors	7,622	31,307	(7,000)	-	31,929
Medical Fund	580	-	-	-	580
Business Set up	1,150	-	-	(1,150)	0
Total Restricted Funds	17,810	52,108	(31,676)	850	39,092
Total Funds	62,176	83,743	(63,756)	(0)	82,163

5.2 Transfers between funds

Transfer “from” fund	Transfer “to” find	Reason	Amount £
Business	General	Flight costs from general fund	1,150
General	High School Building	To prevent fund being in deficit	2,000

6 Loan

	2021 £	2020 £
Loan for land purpose		
Opening value	9,000	9,000
Provision	(9,000)	(9,000)
Closing value	-	-

The loan was originally given to the charity in Kenya so that land could be purchased to build a high school. The school was built and opened in 2019. The intention is that the school will, at some point in the future, generate additional funds through its own fundraising activities and repay the loan from UOC. However, Covid19 put back when the school would be able to generate additional funds. In the light of this the Trustees considered it prudent to provide for this loan in full. This provision was made in the 2020 accounts.