

Utange Orphans Charity

UK Registered Charity Number 1160637

**UTANGE ORPHANS CHARITY**

**Trustees' Report and Annual Accounts**

**For the Year ended 31<sup>st</sup> March 2023**

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## **Trustees' Annual Report for the Year Ended 31<sup>st</sup> March 2023**

### **Registered Charity Number: 1160637.**

The Trustees present the annual report and accounts of the Charity for the year ended 31<sup>st</sup> March 2023.

### **Legal and Administration Information**

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

### **Trustees**

John Creasey	Chairman
Mrs Deborah Scott-Robinson	
Mr Paul Robinson	
Mrs Carolyn Giles	
Mr Andrew Hale	
Mr Justin Waters (appointed 6 <sup>th</sup> October 2023)	
Mr Neil Foster (appointed 10 <sup>th</sup> December 2023)	

### **Officers**

Mr John Creasey – Chair

### **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 31<sup>st</sup> March 2023**

(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 full return air fares 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:**

15a, Oakley Road  
Bromham  
Bedford  
MK43 8HY



## **Trustees' Annual Report for the Year Ended 31<sup>st</sup> March 2023**

(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 an occasional ball, a Christmas appeal letter, and other events held throughout the year.

### **Reserves Policy**

Going forward, the Trustees have agreed to maintain General funds at least equivalent to six months running costs of the charity, (c£34,000). The Trustees have agreed to increase the reserves level from previous years due to the economic uncertainties in Kenya.

With respect to the High School Sponsor Fund, this is higher than usual as a new school bank account was in the process of being opened but the application process was not completed until later in 2023. Therefore the 2024 accounts will show a significant reduction in the High School Sponsor Fund. The Trustees will continue to ensure that funds are appropriately transferred to support the causes the Charity supports in Kenya.

### **Future Plans**

The Celebration High School fully opened again (following the Covid 19 pandemic) in early January 2021. Further intakes in August 2021 and April 2022 means that the number of students attending the school is now 236, this is almost the current full capacity of the school of 250 students. In the following year a new kitchen and dining room are to be built at the High School.

Signed : 

Date : 17/12/23

John Creasey  
Chairman

## **Independent Examiners Report**

**Report to the Trustees of the Utange Orphans Charity (No. : 1160637)**  
on the accounts for the year to 31<sup>st</sup> March 2023 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.

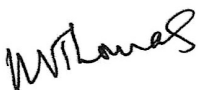
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The 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



December 17th. 2023

Mervyn Thomas

## Statement of Financial Activities For The Year Ended 31st March 2023

		Unrestricted Funds	Restricted Income Fund	Total 2023	2022
	Note	£	£	£	£
<b>Incoming Resources</b>	<b>3</b>				
Incoming resources from generated funds					
Voluntary Income		32,266	58,501	90,767	86,708
Activities for generating funds		-	-	-	-
<b>Total Incoming Resources</b>	<b>4</b>	<b>32,266</b>	<b>58,501</b>	<b>90,767</b>	<b>86,708</b>
<b>Resources Expended</b>					
Costs of generating funds		-	-	0	0
Charitable activities		32,318	26,142	58,460	66,843
<b>Total Resources Expended</b>		<b>32,318</b>	<b>26,142</b>	<b>58,460</b>	<b>66,843</b>
<b>Net income resources before transfers</b>		<b>(52)</b>	<b>32,359</b>	<b>32,307</b>	<b>19,865</b>
<b>Transfers between funds</b>		<b>(485)</b>	<b>485</b>	<b>-</b>	<b>-</b>
<b>Net movements in funds</b>	<b>5</b>	<b>(537)</b>	<b>32,844</b>	<b>32,307</b>	<b>19,865</b>
<b>Total funds brought forward</b>		<b>45,091</b>	<b>56,937</b>	<b>102,028</b>	<b>82,163</b>
<b>Total funds carried forward</b>		<b>44,554</b>	<b>89,781</b>	<b>134,335</b>	<b>102,028</b>

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

# Statement of Assets and Liabilities as at 31st March 2023

	Note	Unrestricted Funds £	Restricted Income Fund £	Total 2023 £	2022 £
<b>Long Term Asset</b>					
Loan for land purchase	6	-	-	-	-
<b>Current Assets</b>					
Cash at bank		45,039	89,296	134,335	102,028
<b>Net current assets</b>		45,039	89,296	134,335	102,028
<b>Total assets less current liabilities</b>		45,039	89,296	134,335	102,028
<b>Net Assets</b>		<b>45,039</b>	<b>89,296</b>	<b>134,335</b>	<b>102,028</b>
<b>Funds of the Charity</b>					
<b>Unrestricted Funds;</b>					
General Fund		44,554	-	44,554	45,091
<b>Restricted Funds:</b>					
Feed500		-	4,711	4,711	3,159
School Sponsors		-	-	0	2,016
High School Building		-	0	0	0
High School Sponsors		-	82,832	82,832	51,182
Medical Fund		-	580	580	580
Bible School		-	1,658	1,658	-
<b>Total funds</b>		<b>44,554</b>	<b>89,781</b>	<b>134,335</b>	<b>102,028</b>

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

Signed:



Date:

17/12/23

John Creasey-Chairman



## **Notes to the financial statements as at 31st March 2023**

### **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 2023 (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	2022
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	29,578	53,644	83,222	78,303
Gift Aid	2,688	4,857	7,545	8,405
<b>Total Donations and Legacies</b>	<b>32,266</b>	<b>58,501</b>	<b>90,767</b>	<b>86,708</b>
<b>Charitable Activities</b>				
Event tickets	-	-	0	0
<b>Total Charitable Activities</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Total Income</b>	<b>32,266</b>	<b>58,501</b>	<b>90,767</b>	<b>86,708</b>

## Note 4 Analysis of Expenditure

	Unrestricted Funds	Restricted Income Fund	Total	2022
	£	£	£	£
<b>Expenditure on generating funds</b>				
Postage	272	-	272	296
Website & Admin	453	-	453	235
Banking/donation charges	289	-	289	312
<b>Total expenditure on generating funds</b>	<b>1,014</b>	<b>-</b>	<b>1,014</b>	<b>843</b>
<b>Expenditure on charitable activities</b>				
Grants to Casuarina House	30,000	-	30,000	27,000
Education sponsorships	-	7,000	7,000	9,000
Grants to Feed500	-	13,500	13,500	8,000
Grants to High School-building	-	2,000	2,000	2,000
High School Sponsorships	-	3,500	3,500	20,000
Overseas travel	1,304	-	1,304	-
Bible School	-	142	142	-
Total expenditure on charitable activities	31,304	26,142	57,446	66,000
<b>Total Expenditure</b>	<b>32,318</b>	<b>26,142</b>	<b>58,460</b>	<b>66,843</b>

### 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 the 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 £
<b>Unrestricted</b>					
General	45,091	32,266	(32,318)	(485)	44,554
<b>Total Unrestricted Funds</b>	<b>45,091</b>	<b>32,266</b>	<b>(32,318)</b>	<b>(485)</b>	<b>44,554</b>
<b>Restricted Funds</b>					
Feed500	3,159	15,052	(13,500)	-	4,711
Education Sponsors	2,016	4,499	(7,000)	485	0
High School Building	0	2,000	(2,000)	-	0
High School Sponsors	51,182	35,150	(3,500)	-	82,832
Medical Fund	580	0	-	-	580
Bible Fund	0	1,800	(142)	-	1,658
<b>Total Restricted Funds</b>	<b>56,937</b>	<b>58,501</b>	<b>(26,142)</b>	<b>485</b>	<b>89,781</b>
<b>Total Funds</b>	<b>102,028</b>	<b>90,767</b>	<b>(58,460)</b>	<b>0</b>	<b>134,335</b>

### 5.2 Transfers between funds

Transfer "from" fund	Transfer "to" find	Reason	Amount £
General	Education Sponsors	To prevent fund being in deficit	485

## 6 Loan

	2023 £	2022 £
<b>Loan for land purpose</b>		
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 the date 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.