



TRUSTEE REPORT

2023

Our Charity

We are incredibly proud of our work and thankful to all our donors and supporters who have helped us keep over 500 children and young people safe and nurtured every day.

We would love to bottle up the happiness experienced at the Brightlingsea Academy, the vibrant energy radiating from our Girl Power Centre each day, and the joy reflected in every student's smile. This combination truly reveals the immense worth of every donation made to the children in Porridge and Pens' projects.

We are a small charity from a coastal town in Essex called Brightlingsea. Our dedicated UK team works daily with our partners in Ghana to feed, educate, and shelter 500 children.

We believe every child in Ghana should have a chance to achieve happiness and financial security in their later life, and this all starts with access to quality education.

Our work is delivered through two long-standing projects: The Girl Power Project and The Brightlingsea Academy.

There is incredible joy and deep impact of our work in Ghana. So much has changed since Porridge and Pens was set up in 2016, and the journey we have embarked on to grow this little charity together is truly remarkable.



Porridge and Pens continue to move mountains through the work of our small charity

Here is a snapshot of our recent achievements:

- Provided nearly 200,000 school meals at our Brightlingsea Academy Project to 400 children in our care each day.
- Kept and enrolled street-affiliated young people in school or university through our Girl Power Project.
- Provided 40,800 free school meals to partner Girl Power Schools.
- Provided safe shelter to our homeless students and weekend breaks to girls living with their families in urban slums at our Girl Power Centre.
- Provided five Girl Power family business grants and mentoring support to beneficiaries' mothers/fathers to help them elevate themselves from poverty.
- Eight Girl Power graduates in Teaching, Midwifery and Engineering.



Highlighting the impact of our work is best done through our students and the transformative journey they make with Porridge and Pens.

Paulina is an exceptional young woman who is now one of our Girl Power Graduates. One of our partner orphanages referred Paulina to us. Paulina spent most of her life at our partner orphanage. Growing up, she supported workers feeding abandoned babies and looking after energetic toddlers. Although she lived there herself, she described her time at the orphanage more like she was a staff member, although she was only a small girl herself when she first moved into the orphanage. She is probably the most caring person we have ever met, and her love for the children at the orphanage comes beaming across.

Paulina always aspired to be a midwife, and it was truly inspiring to watch her proudly display her framed midwifery certificate to our Girl Power Director, Claudia. Despite numerous challenges, she successfully transformed her future.



Since 2018, our Girl Power Project has been dedicated to helping street-affiliated girls by providing essential support such as food, safe housing, and education.

At our Girl Power Centre, we run a comprehensive educational and well-being program for 77 young people who previously faced severe hardships and were out of school.

The girls we assist often deal with financial struggles, food insecurity, mental health challenges, and risks of domestic or sexual violence. Over the years, we have focused on building their confidence and guiding them back into education. We collaborate with nearly 60 partner schools and universities in Ghana, where many of our girls pursue careers as midwives, teachers, and nurses, ultimately graduating with respected qualifications that enable them to earn a living wage.

Our Girl Power Centre

In 2021, we started fundraising for our own Girl Power Centre, which could be used as a children's and women's refuge for our students on the scheme. Through a tough few years of fundraising and huge rising inflation costs in Ghana, we are thrilled to say we have completed the ground floor of Girl Power Centre, apart from aesthetics. This will provide students with permanent, safe shelter for those who live on the streets and have nowhere to go once their school holidays come. It will also be used as a Vocational Centre and teacher training base. We are so excited to see what the future holds for our Girl Power Centre! It means we can stop spending vital funds on renting a property. We still have work before we move in, but we are determined to do it as soon as we can.

Personal Growth

At Girl Power, we not only focus on education but also promote personal growth in every possible way. Our group of 77 girls and eight boys of Brighter Futures (a project under the Girl Power umbrella which supports gifted young men through university and further education) often come from challenging backgrounds, many having experienced the loss of one or both parents. Recently, we took students to swimming lessons, and the happiness on the students' faces was truly unforgettable. With the support of funding, we aim to expand such personal development opportunities in the future.

Mental Health services is a vital part of our work.

Over the past year, through the project, we have:

- Provide new mental health pathways.
- We provided over 240 hours of Mental Health support from our Girl Power Centre alongside outreach sessions at students' homes and within family settings.
- Our Qualified Mental Health Practitioners have diagnosed and provided treatment plans to children and young people in our care.
- Given frequent counselling sessions to some of our staff, who support the children and young people in our care through some of the most extreme social welfare situations, which can leave lingering concerns and memories with our senior social workers.
- Given emergency mental health support to children and young people who have suffered an emergency or crisis over the past year.

Most of the girls have been with us since a young age. We currently have teachers, nurses, and engineers training within their fields. Considering 100% of the student's mothers have never completed their higher education and over 96% are in unskilled and working poorly paid jobs, we can't wait to see what the future holds for our students on Girl Power.



Brightlingsea Academy

At Brightlingsea Academy, we offer support that extends well beyond academics.

One day, we encountered Rhoda, a student from Brightlingsea Academy, on her way to school. Although she appeared a bit tired, her enthusiasm was evident in her stride. She shared her excitement about the day's adventure, as we were set to explore one of Kumasi's tallest peaks. We strive to fund as many school trips as possible, recognising that over 90%



A student from a partner school selling after school

of our students have never ventured outside Kumasi. School trips help expand their perspectives and encourage them to aim high.

She yawned once more and our Headteacher inquired about her fatigue. She explained that she sells bunches of bananas every evening after school to support her mother. Balancing a heavy tin bowl on her head, she often feels sore by nightfall, making it difficult to sleep. Each night, she earns around £0.80, and when asked her motivation to do that job, she replied, "If I don't do it, we won't get any money for eating dinner." She also mentioned that she works every Saturday and Sunday from 6:30am to 5pm, along with most school nights, which certainly contributes to her tiredness.

Unfortunately, 13% of children at our school face similar challenges, as their families rely on them to help with meals on weekends and after school. Porridge and Pens still has work to do and we are more determined to do that, than ever.

Without the free meals and education from Brightlingsea Academy, it's likely that 9-year-old Rhoda would have to work full-time.

The schools we partner with provide essential support for the most disadvantaged families. With Rhoda's strong resolve to succeed academically, she is sure to overcome challenges and take full advantage of the educational opportunities available to her through the Porridge and Pens Projects as she advances through her classes.

The Brightlingsea Academy is a small free school for 400 children in a rural part of Kumasi. We practice corporal punishment-free teaching, with the cane and other forms of abuse strictly banned from our school. Sadly, corporal punishment is still common in many Ghanaian Schools. We have a strong teacher training model, seeing high academic results and happy, healthy children. We provide care and education for children from the village between the ages of 0-14. Every child at the Brightlingsea Academy receives two daily free school meals and a free education, with the necessary resources to learn and thrive.



63% of families from the Brightlingsea Academy live within informal and temporary settlements. They are half-built structures, owned by other people and rented to our families; they need more essentials like water, roofing structure, plastering, or flooring. Children who attend our school live in conditions of extreme, multidimensional poverty. The Brightlingsea Academy is a source of consistency, resource, and joy for children from unstable living environments. In 2013, we measured the employment rate of children's mothers to be under 30%. As of February 2022, this is 65% and 96% for children's fathers! We have started to see some parents giving back to our school feeding program, which is a small step to sustainability and helps us provide more significant food portions for everyone. We know 50 children from our school still engage in child labour activities during the weekend and after school from our poorest families.

Our Journey Continues

The journey of Porridge and Pens began over sixteen years ago, and a lot has evolved since then. Together with our amazing team in the UK and Ghana, we are committed to supporting as many children as we can, as every young person deserves a safe place to sleep, nutritious meals, and access to education.

Thank you for your continued support for Porridge and Pens.

Jemma Williams (Founder),
Lia Smith (Operations Manager),
Gregg Weaver (Chair of Trustees).



REFERENCE AND ADMINSTRATIVE DETAILS

Charity name: Porridge and Pens Ghana

Registered Charity Number: 1166497

Principal Address: Porridge and Pens Officer, 1 Chapman Close, Brightlingsea, Essex, CO7 0FS.

Trustees: G Weaver (Chair of Trustees), J Meek, E Merrell, E Smith, P Tibbs, C Tibbs (resigned 30 January 2024).

Key management personnel: J Williams (Founder and CEO), L Smith (Operations Manager).

Bankers: Barclays Bank, 9 High Street, Colchester, CO1 1DA.

Independent Examiner: Sandra Morrell FCCA, Edmund Carr LLP, 146 New London Road, Chelmsford, Essex, CM2 0AW.

CHARITY OBJECTIVES AND ACTIVITIES

The objects of the charity as stated in the governing document are to relieve poverty of orphaned, abandoned and vulnerable children, young adults and families, by provision of such grants and donations as shall be thought fit to orphanages, schools, individuals and families in Kumasi, Ghana, to improve their conditions of life.

Porridge and Pens works with some of Ghana's most disadvantaged children and young adults. We do this by providing access to free education, medicine, safe shelter, and school meals so that young people can create their own bright and sustainable futures free from poverty.

Strategic Plan 2021 - 2026

Porridge and Pens make changes with three simple strategies: school meals, safe shelter and a place at school.

Through our work at the Brightlingsea Academy and the Girl Power Project, we want to expand the number of children and young people over the next five years.

We will also work within our project communities, targeting families and parents to support their skills development and income growth.

Public Benefit

The trustees confirm that they have paid due regard to the Charity Commission's guidance on public benefit when determining the charity's activities.

Our activities and achievements throughout the year are detailed in the first part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

How we work

Because our resources are so limited, we work hard to ensure our structure and management always enable us to benefit Ghana's poorest young people. Since Porridge and Pens was established in 2016, the number of beneficiaries seeking support from one of our projects in Ghana has increased by 80%. Most of this growth has been in the past three years. It is only possible because trustees have invested in our charity's organisational capacity by employing staff which has driven growth against our vision and mission. In 2020, a UK Operations Manager joined the Chief Executive Officer to support the charity's efforts in Ghana. Investment in our organisational capacity has continued to support the management of charity and projects and contributed to our stable income and expenditure.

Our entire board of trustees and critical volunteers continue to make an invaluable contribution to the day-to-day management of our organisation. We have some very dedicated volunteers who offer their services to the organisation part-time and voluntarily. Our trustees and staff continue to work hard to ensure the smooth running of the organisation. Trustees are appointed by invitation from the existing board of Trustees. A trustee will be appointed if there is a unanimous agreement among all existing trustees. New Trustees will be given a copy of the Charity Commission's guidance for Trustees, "The Essential Trustee" (CC3), and a copy of the latest accounts.

Risk Management

Potential risk to the charity is considered and discussed by the trustees at the start of every year, and the CEO is regularly updated on any project risks. We use our risk management policy and seek guidance from the necessary bodies to ensure compliance and limit risk to the organisation, staff, trustees, and beneficiaries.

Sending money to Ghana

Porridge and Pens send funds from the UK bank account to our partners' bank accounts each month, registered as the Brightlingsea Academy School and the Girl Power Foundation NGO. Each month, our operations Manager works carefully with our Ghanaian partners, generating income based on beneficiaries' needs. The CEO signs the budget and regularly checks it with Porridge and Pens Trustees.

Partners in Ghana

Porridge and Pens works carefully with selected partners to fulfil the aims of our Girl Power Project and the Brightlingsea Academy, which are separate, registered NGO's in Ghana. Porridge and Pens supplies our partners with monthly grants according to their needs.

FINANCIAL REVIEW

The accounts show income in the year of £270,977 (2022 - £283,453) and expenditure of £316,879 (2022 - £265,098) resulting in net expenditure of £45,902 (2022 – net income £18,355). Total funds of the charity at 31 December 2023 were £68,135, all of which were unrestricted.

Reserves policy

Porridge and Pens aims to hold minimum general unrestricted reserves of £30,000. The trustees review this amount every three months. This amount is deemed sufficient to support projects at a reduced capacity for around three months should no other source of income be available.

Financial Statements

The financial statements 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 (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

This annual report was approved by the Trustees of the charity on and signed on their behalf by:

.....

G Weaver – Chair of Trustees

PORRIDGE & PENS GHANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

Registered Charity Number 1166497



EDMUND CARR LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW

PORRIDGE & PENS GHANA

YEAR ENDED 31 DECEMBER 2023

CONTENTS

Independent Examiner's report to the Trustees	1
Statement of financial activities	2
Balance sheet	3
Notes to the financial statements	4

PORRIDGE & PENS GHANA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 2 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Sandra Morrell FCCA

Edmund Carr LLP
146 New London Road
Chelmsford
CM2 0AW

.....

PORRIDGE & PENS GHANA**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	Note				
INCOME from:					
Donations and legacies:	2	136,940	77,903	214,843	258,647
Fundraising activities	3	55,973	-	55,973	23,739
Other income		161	-	161	1,067
TOTAL INCOME		<u>193,074</u>	<u>77,903</u>	<u>270,977</u>	<u>283,453</u>
EXPENDITURE on:					
Raising funds		16,757	-	16,757	2,221
Charitable activities	4	210,919	89,203	300,122	262,877
TOTAL EXPENDITURE		<u>227,676</u>	<u>89,203</u>	<u>316,879</u>	<u>265,098</u>
NET INCOME/(EXPENDITURE)/ NET MOVEMENT IN FUNDS		(34,602)	(11,300)	(45,902)	18,355
RECONCILIATION OF FUNDS					
Total funds brought forward		102,737	11,300	114,037	95,682
Total funds carried forward		<u>68,135</u>	<u>-</u>	<u>68,135</u>	<u>114,037</u>

The notes on pages 4 to 10 form part of these financial statements.

PORRIDGE & PENS GHANA

BALANCE SHEET

At 31st December 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,887		1,290
CURRENT ASSETS					
Debtors	9	-		22,318	
Cash at bank		70,019		92,429	
Petty Cash		118			
		<u>70,137</u>		114,747	
CREDITORS: Amounts falling due within one year	10	<u>3,889</u>		<u>2,000</u>	
NET CURRENT ASSETS			66,248		112,747
NET ASSETS			<u>68,135</u>		<u>114,037</u>
FUNDS OF THE CHARITY	12				
Unrestricted - general		68,135		86,092	
Unrestricted - designated		<u>-</u>		<u>35,000</u>	
Total unrestricted			68,135		102,737
Restricted			-		11,300
TOTAL CHARITY FUNDS			<u>68,135</u>		<u>114,037</u>

These financial statements were approved by the Trustees on and signed on their behalf by:

.....

G Weaver

Chair of Trustees

The notes on pages 4 to 10 form part of these financial statements.

PORRIDGE & PENS GHANA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts (financial statements) 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

PorrIDGE & Pens is an unincorporated registered charity and meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

Donations are recognised when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered. The majority of costs are attributable to specific charitable activities. Governance costs are associated with the governance arrangements of the charity.

Fixed Assets and Depreciation

Fixed assets are shown at historical cost. Expenditure on tangible fixed assets is capitalised. the cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	25% straight line
Office equipment	25% straight line

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due. Creditors are recognised at their settlement amount.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and deposits.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity.

Taxation

As the Association is a charity, it is exempt from taxation - other than VAT, which is included in the relevant costs in the Statement of Financial Activities - to the extent that any income and gains are applied to its charitable objectives.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	99,833	-	99,833	136,588
Gift aid	16,407	-	16,407	26,194
Grants	20,701	77,903	98,604	95,865
	<u>136,940</u>	<u>77,903</u>	<u>214,843</u>	<u>258,647</u>

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2023****3. FUNDRAISING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£		£	£
Sales	25,109	-	25,109	2,813
Other fundraising income	30,864	-	30,864	20,926
	<u>55,973</u>	<u>-</u>	<u>55,973</u>	<u>23,739</u>

4. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Girl Power projects	89,408	43,650	133,058	130,979
Brightlingsea Academy projects	42,858	45,553	88,411	84,766
Brighter Futures	2,893	-	2,893	-
Other direct costs	3,868	-	3,868	5,090
	<u>139,027</u>	<u>89,203</u>	<u>228,230</u>	<u>220,835</u>
Support and administration costs:				
Depreciation	743	-	743	507
Printing, postage and freight	1,377	-	1,377	2,200
Insurance	1,008	-	1,008	439
Staff training	299	-	299	-
IT and telephone	2,825	-	2,825	1,030
Salaries	58,247	-	58,247	31,632
Pensions Costs	1,138	-	1,138	959
Rent	1,280	-	1,280	-
Travel	315	-	315	904
Governance costs (note 5)	4,660	-	4,660	4,371
Total support costs	<u>71,892</u>	<u>-</u>	<u>71,892</u>	<u>42,042</u>
Total cost of charitable expenditure	<u>210,919</u>	<u>89,203</u>	<u>300,122</u>	<u>262,877</u>

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2023**

5. GOVERNANCE COSTS

	Total Funds 2023	Total Funds 2022
	£	£
Fees payable to independent examiner: accounts and examination	2,280	2,096
Prior year underaccruals	1,960	-
Fees payable to independent examiner: other services	360	768
	<u>4,600</u>	<u>2,864</u>
Bank Fees	60	5
Trustee Expenses	-	1,502
	<u>4,660</u>	<u>4,371</u>

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:	2023	2022
	£	£
Wages & salaries	58,247	31,632
Employer pension contributions	1,138	959
	<u>59,385</u>	<u>32,591</u>

Particulars of employees:

The average number of employees during the year on a headcount basis was:

2023	2022
6	2

No employee received remuneration of more than £60,000 during the period.

Key management personnel remuneration totalled £19,806.

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid to Trustees in the year (2022 - Nil)

No travel or subsistence expenses were paid on behalf of Trustees in the year (2022 - £1,502).

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

8. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer £	Total £
Cost			
At 1 January 2022	-	2,030	2,030
Additions	99	1,242	1,341
At 31st December 2023	99	3,272	3,371
Depreciation			
At 1 January 2022	-	740	740
Charge for year	10	734	744
At 31st December 2023	10	1,474	1,484
Net book value			
At 31st December 2023	89	1,798	1,887
At 31st December 2022	-	1,290	1,290

9. DEBTORS

	2023 £	0	2022 £
Gift aid recoverable	-		22,318

10. CREDITORS: Amounts falling due within one year

	2023 £	0	2022 £
Accruals	2,280		2,000
Other creditors	1,609		1,609
	3,889		3,609

11. RELATED PARTIES TRANSACTIONS

During the year L Weaver, wife of G Weaver (Trustee), was paid wages totalling £3,790 in her role as fundraising support officer.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

12. FUNDS

Current Year	Balance at 01/01/2023 £	Incoming £	Outgoing £	Transfer	Balance at 31/12/2023 £
Unrestricted funds					
General	67,737	193,074	(192,676)	-	68,135
1) Designated	35,000	-	(35,000)	-	-
	<u>102,737</u>	<u>193,074</u>	<u>(227,676)</u>	<u>-</u>	<u>68,135</u>
Restricted funds					
2) Girl Power	6,700	36,950	(43,650)	-	-
3) Brightlingsea Academy	4,600	40,953	(45,553)	-	-
	<u>11,300</u>	<u>77,903</u>	<u>(89,203)</u>	<u>-</u>	<u>-</u>
Prior Year	Balance at 01/01/2022 £	Incoming £	Outgoing £	Transfer	Balance at 31/12/2022 £
Unrestricted funds					
General	62,962	160,497	(120,722)	(35,000)	67,737
1) Designated	10,000	-	(10,000)	35,000	35,000
	<u>72,962</u>	<u>160,497</u>	<u>(130,722)</u>	<u>-</u>	<u>102,737</u>
Restricted funds					
2) Girl Power	20,250	74,069	(87,619)	-	6,700
3) Brightlingsea Academy	2,470	48,887	(46,757)	-	4,600
	<u>22,720</u>	<u>122,956</u>	<u>(134,376)</u>	<u>-</u>	<u>11,300</u>

- 1) Designated Funds; £10,000 designated in 2021 was used for our Girl Power Project development in 2022. A further £35,000 was designated in 2022: £15,000 for a Girl Power minibus and £20,000 towards the cost of our Girl Power building work.
- 2) Girl Power Supporting girls and young women from informal settlements and low-income families with free education at good schools with strong headteachers. We aim to make a difference to girls who are at risk of not completing their education, those at risk of child labour, abuse or homelessness.
- 3) The Brightlingsea Academy is a small school for 340 children. It is a school free of corporal punishment. Children from remote communities and surrounding villages can complete their primary school education and received two complimentary meals daily. Students' parents are able to find employment opportunities while their children attend school.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

13. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

Current year	Tangible fixed assets £	Other net assets £	Total £
Restricted	-	-	-
Designated	-	-	-
Unrestricted	1,887	68,135	68,135
	<u>1,887</u>	<u>66,248</u>	<u>68,135</u>
 <i>Prior year</i>			
	<i>Tangible fixed assets £</i>	<i>Other net assets £</i>	<i>Total £</i>
<i>Restricted</i>	-	11,300	11,300
<i>Designated</i>	-	35,000	35,000
<i>Unrestricted</i>	1,290	66,447	67,737
	<u>1,290</u>	<u>112,747</u>	<u>114,037</u>

14. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Within one year	1,744	-
Between one and five years	-	-
	<u>1,744</u>	<u>-</u>

PORRIDGE & PENS GHANA

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2023

This information does not form part of the statutory accounts

PORRIDGE & PENS GHANA
INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Income				
Online donation	11,962		12,425	
Regular online donor	15,557		15,702	
Bank regular donor	11,473		12,577	
Bank donation	15,470		76,460	
Corporate donors	22,435		9,750	
Give as you earn	600		25	
Big Give	18,203		6,808	
School fundraising	376		68	
Rotary donations	1,100		1,940	
Club donations	1,587		600	
Amazon Smile	237		233	
REACT	824		-	
Interest Income	9		-	
Donations		99,833		136,588
HMRC Gift Aid		16,407		26,194
Grants		98,604		95,865
Sales	-		844	
Cash Donations	1,444		-	
Selling pod	23,585		1,909	
Etsy shop	80		60	
Trading income		25,109		2,813
External fundraisers	24,974		18,192	
Event fundraising	5,890		2,734	
Fundraising		30,864		20,926
Other income		161		1,067
Total Income		<u>270,977</u>		<u>283,453</u>

PORRIDGE & PENS GHANA
INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Expenditure				
Fundraiser participant cost	7,836		887	
Fundraising cost	3,374		518	
Just Giving fees	216		216	
Paypal Fees	1,176		600	
Selling Pod Costs	3,871		-	
Advertising and Marketing	180		-	
Etsy Shop Costs	103		-	
Sum up transaction Costs	1		-	
Costs of raising funds		16,757		2,221
Brighter Futures	2,893		-	
SEN Expenses	288		-	
Girl Power Abrotia School	458		1,038	
Girl power Centre	106,980		89,289	
Building costs Girl Power	21,517		40,312	
Family Shelter	235		-	
Brightlingsea Academy	88,411		84,766	
Start Up Project	4,103		340	
Project assessment visits	3,345		5,090	
Direct costs of charitable activities		228,230		220,835
Salaries	58,247		31,632	
Pensions Costs	1,138		959	
Staff Training Costs	299		-	
Rent	1,280		-	
Telephone & Internet	129		-	
Depreciation	743		507	
Postage, Freight & Courier	487		1,513	
Insurance	1,008		439	
Printing & Stationery	890		687	
IT Software and Consumables	2,696		1,030	
Travel - National	315		904	
Support costs		67,232		37,671
Audit & Accountancy fees	4,600		2,864	
Bank Fees	60		5	
Trustee Expenses	-		1,502	
Governance costs		4,660		4,371
Total expenditure		316,879		265,098
Net income/(expenditure)		(45,902)		18,355

PORRIDGE & PENS GHANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

Registered Charity Number 1166497



EDMUND CARR LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW

PORRIDGE & PENS GHANA

YEAR ENDED 31 DECEMBER 2023

CONTENTS

Independent Examiner's report to the Trustees	1
Statement of financial activities	2
Balance sheet	3
Notes to the financial statements	4

PORRIDGE & PENS GHANA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 2 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Sandra Morrell FCCA

Edmund Carr LLP
146 New London Road
Chelmsford
CM2 0AW

.....

PORRIDGE & PENS GHANA**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	Note				
INCOME from:					
Donations and legacies:	2	136,940	77,903	214,843	258,647
Fundraising activities	3	55,973	-	55,973	23,739
Other income		161	-	161	1,067
TOTAL INCOME		<u>193,074</u>	<u>77,903</u>	<u>270,977</u>	<u>283,453</u>
EXPENDITURE on:					
Raising funds		16,757	-	16,757	2,221
Charitable activities	4	210,919	89,203	300,122	262,877
TOTAL EXPENDITURE		<u>227,676</u>	<u>89,203</u>	<u>316,879</u>	<u>265,098</u>
NET INCOME/(EXPENDITURE)/ NET MOVEMENT IN FUNDS		(34,602)	(11,300)	(45,902)	18,355
RECONCILIATION OF FUNDS					
Total funds brought forward		102,737	11,300	114,037	95,682
Total funds carried forward		<u>68,135</u>	<u>-</u>	<u>68,135</u>	<u>114,037</u>

The notes on pages 4 to 10 form part of these financial statements.

PORRIDGE & PENS GHANA

BALANCE SHEET

At 31st December 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,887		1,290
CURRENT ASSETS					
Debtors	9	-		22,318	
Cash at bank		70,019		92,429	
Petty Cash		118			
		<u>70,137</u>		114,747	
CREDITORS: Amounts falling due within one year	10	<u>3,889</u>		<u>2,000</u>	
NET CURRENT ASSETS			66,248		112,747
NET ASSETS			<u>68,135</u>		<u>114,037</u>
FUNDS OF THE CHARITY	12				
Unrestricted - general		68,135		86,092	
Unrestricted - designated		<u>-</u>		<u>35,000</u>	
Total unrestricted			68,135		102,737
Restricted			-		11,300
TOTAL CHARITY FUNDS			<u>68,135</u>		<u>114,037</u>

These financial statements were approved by the Trustees on and signed on their behalf by:

.....

G Weaver

Chair of Trustees

The notes on pages 4 to 10 form part of these financial statements.

PORRIDGE & PENS GHANA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts (financial statements) 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

PorrIDGE & Pens is an unincorporated registered charity and meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

Donations are recognised when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered. The majority of costs are attributable to specific charitable activities. Governance costs are associated with the governance arrangements of the charity.

Fixed Assets and Depreciation

Fixed assets are shown at historical cost. Expenditure on tangible fixed assets is capitalised. the cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	25% straight line
Office equipment	25% straight line

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due. Creditors are recognised at their settlement amount.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and deposits.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity.

Taxation

As the Association is a charity, it is exempt from taxation - other than VAT, which is included in the relevant costs in the Statement of Financial Activities - to the extent that any income and gains are applied to its charitable objectives.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	99,833	-	99,833	136,588
Gift aid	16,407	-	16,407	26,194
Grants	20,701	77,903	98,604	95,865
	<u>136,940</u>	<u>77,903</u>	<u>214,843</u>	<u>258,647</u>

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2023****3. FUNDRAISING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£		£	£
Sales	25,109	-	25,109	2,813
Other fundraising income	30,864	-	30,864	20,926
	<u>55,973</u>	<u>-</u>	<u>55,973</u>	<u>23,739</u>

4. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Girl Power projects	89,408	43,650	133,058	130,979
Brightlingsea Academy projects	42,858	45,553	88,411	84,766
Brighter Futures	2,893	-	2,893	-
Other direct costs	3,868	-	3,868	5,090
	<u>139,027</u>	<u>89,203</u>	<u>228,230</u>	<u>220,835</u>
Support and administration costs:				
Depreciation	743	-	743	507
Printing, postage and freight	1,377	-	1,377	2,200
Insurance	1,008	-	1,008	439
Staff training	299	-	299	-
IT and telephone	2,825	-	2,825	1,030
Salaries	58,247	-	58,247	31,632
Pensions Costs	1,138	-	1,138	959
Rent	1,280	-	1,280	-
Travel	315	-	315	904
Governance costs (note 5)	4,660	-	4,660	4,371
Total support costs	<u>71,892</u>	<u>-</u>	<u>71,892</u>	<u>42,042</u>
Total cost of charitable expenditure	<u>210,919</u>	<u>89,203</u>	<u>300,122</u>	<u>262,877</u>

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2023**

5. GOVERNANCE COSTS

	Total Funds 2023	Total Funds 2022
	£	£
Fees payable to independent examiner: accounts and examination	2,280	2,096
Prior year underaccruals	1,960	-
Fees payable to independent examiner: other services	360	768
	<u>4,600</u>	<u>2,864</u>
Bank Fees	60	5
Trustee Expenses	-	1,502
	<u>4,660</u>	<u>4,371</u>

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:	2023	2022
	£	£
Wages & salaries	58,247	31,632
Employer pension contributions	1,138	959
	<u>59,385</u>	<u>32,591</u>

Particulars of employees:

The average number of employees during the year on a headcount basis was:

2023	2022
6	2

No employee received remuneration of more than £60,000 during the period.

Key management personnel remuneration totalled £19,806.

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid to Trustees in the year (2022 - Nil)

No travel or subsistence expenses were paid on behalf of Trustees in the year (2022 - £1,502).

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

8. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer £	Total £
Cost			
At 1 January 2022	-	2,030	2,030
Additions	99	1,242	1,341
At 31st December 2023	99	3,272	3,371
Depreciation			
At 1 January 2022	-	740	740
Charge for year	10	734	744
At 31st December 2023	10	1,474	1,484
Net book value			
At 31st December 2023	89	1,798	1,887
At 31st December 2022	-	1,290	1,290

9. DEBTORS

	2023 £	0	2022 £
Gift aid recoverable	-		22,318

10. CREDITORS: Amounts falling due within one year

	2023 £	0	2022 £
Accruals	2,280		2,000
Other creditors	1,609		1,609
	3,889		3,609

11. RELATED PARTIES TRANSACTIONS

During the year L Weaver, wife of G Weaver (Trustee), was paid wages totalling £3,790 in her role as fundraising support officer.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

12. FUNDS

Current Year	Balance at 01/01/2023 £	Incoming £	Outgoing £	Transfer	Balance at 31/12/2023 £
Unrestricted funds					
General	67,737	193,074	(192,676)	-	68,135
1) Designated	35,000	-	(35,000)	-	-
	<u>102,737</u>	<u>193,074</u>	<u>(227,676)</u>	<u>-</u>	<u>68,135</u>
Restricted funds					
2) Girl Power	6,700	36,950	(43,650)	-	-
3) Brightlingsea Academy	4,600	40,953	(45,553)	-	-
	<u>11,300</u>	<u>77,903</u>	<u>(89,203)</u>	<u>-</u>	<u>-</u>
Prior Year	Balance at 01/01/2022 £	Incoming £	Outgoing £	Transfer	Balance at 31/12/2022 £
Unrestricted funds					
General	62,962	160,497	(120,722)	(35,000)	67,737
1) Designated	10,000	-	(10,000)	35,000	35,000
	<u>72,962</u>	<u>160,497</u>	<u>(130,722)</u>	<u>-</u>	<u>102,737</u>
Restricted funds					
2) Girl Power	20,250	74,069	(87,619)	-	6,700
3) Brightlingsea Academy	2,470	48,887	(46,757)	-	4,600
	<u>22,720</u>	<u>122,956</u>	<u>(134,376)</u>	<u>-</u>	<u>11,300</u>

- 1) Designated Funds; £10,000 designated in 2021 was used for our Girl Power Project development in 2022. A further £35,000 was designated in 2022: £15,000 for a Girl Power minibus and £20,000 towards the cost of our Girl Power building work.
- 2) Girl Power Supporting girls and young women from informal settlements and low-income families with free education at good schools with strong headteachers. We aim to make a difference to girls who are at risk of not completing their education, those at risk of child labour, abuse or homelessness.
- 3) The Brightlingsea Academy is a small school for 340 children. It is a school free of corporal punishment. Children from remote communities and surrounding villages can complete their primary school education and received two complimentary meals daily. Students' parents are able to find employment opportunities while their children attend school.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

13. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

Current year	Tangible fixed assets £	Other net assets £	Total £
Restricted	-	-	-
Designated	-	-	-
Unrestricted	1,887	68,135	68,135
	<u>1,887</u>	<u>66,248</u>	<u>68,135</u>
 <i>Prior year</i>			
	<i>Tangible fixed assets £</i>	<i>Other net assets £</i>	<i>Total £</i>
<i>Restricted</i>	-	11,300	11,300
<i>Designated</i>	-	35,000	35,000
<i>Unrestricted</i>	1,290	66,447	67,737
	<u>1,290</u>	<u>112,747</u>	<u>114,037</u>

14. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Within one year	1,744	-
Between one and five years	-	-
	<u>1,744</u>	<u>-</u>

PORRIDGE & PENS GHANA

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2023

This information does not form part of the statutory accounts

PORRIDGE & PENS GHANA
INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Income				
Online donation	11,962		12,425	
Regular online donor	15,557		15,702	
Bank regular donor	11,473		12,577	
Bank donation	15,470		76,460	
Corporate donors	22,435		9,750	
Give as you earn	600		25	
Big Give	18,203		6,808	
School fundraising	376		68	
Rotary donations	1,100		1,940	
Club donations	1,587		600	
Amazon Smile	237		233	
REACT	824		-	
Interest Income	9		-	
Donations		99,833		136,588
HMRC Gift Aid		16,407		26,194
Grants		98,604		95,865
Sales	-		844	
Cash Donations	1,444		-	
Selling pod	23,585		1,909	
Etsy shop	80		60	
Trading income		25,109		2,813
External fundraisers	24,974		18,192	
Event fundraising	5,890		2,734	
Fundraising		30,864		20,926
Other income		161		1,067
Total Income		<u>270,977</u>		<u>283,453</u>

PORRIDGE & PENS GHANA
INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Expenditure				
Fundraiser participant cost	7,836		887	
Fundraising cost	3,374		518	
Just Giving fees	216		216	
Paypal Fees	1,176		600	
Selling Pod Costs	3,871		-	
Advertising and Marketing	180		-	
Etsy Shop Costs	103		-	
Sum up transaction Costs	1		-	
Costs of raising funds		16,757		2,221
Brighter Futures	2,893		-	
SEN Expenses	288		-	
Girl Power Abrotia School	458		1,038	
Girl power Centre	106,980		89,289	
Building costs Girl Power	21,517		40,312	
Family Shelter	235		-	
Brightlingsea Academy	88,411		84,766	
Start Up Project	4,103		340	
Project assessment visits	3,345		5,090	
Direct costs of charitable activities		228,230		220,835
Salaries	58,247		31,632	
Pensions Costs	1,138		959	
Staff Training Costs	299		-	
Rent	1,280		-	
Telephone & Internet	129		-	
Depreciation	743		507	
Postage, Freight & Courier	487		1,513	
Insurance	1,008		439	
Printing & Stationery	890		687	
IT Software and Consumables	2,696		1,030	
Travel - National	315		904	
Support costs		67,232		37,671
Audit & Accountancy fees	4,600		2,864	
Bank Fees	60		5	
Trustee Expenses	-		1,502	
Governance costs		4,660		4,371
Total expenditure		316,879		265,098
Net income/(expenditure)		(45,902)		18,355