

Trustee Report - Porridge and Pens

If there's one emotion that continues to define Porridge and Pens' journey, it's hope. Despite financial challenges over the past few years felt across the small charity sector, every day has brought new opportunities and moments of transformation for the 600 children and young people whose lives we change in Kumasi, Ghana.

The fundraising climate remains tough, with competition for limited resources growing. Previously, larger international charities could access UK government aid funding. Still, with that funding now withdrawn, they are turning to smaller trusts and foundations—the same sources that small charities like Porridge and Pens rely on so crucially. This shift has made securing grants even more challenging, as we simultaneously navigate economic uncertainty and a volatile exchange rate in Ghana.

Porridge and Pens has worked hard the past few years to try new fundraising ideas, recruit more volunteers than ever, and stretch every pound donated further.

We're more determined than ever, working tirelessly to ensure the children in our care at Brightlingsea Academy and our Girl Power Refuge have a place to go to school, two meals a day, and a safe place to sleep, long into the future

In 2024, 97% of Porridge and Pens' total expenditure was spent directly on charitable activities in Ghana, ensuring that the vast majority of funds are used to deliver our programmes and benefit the communities we support. Only 3% was spent on essential governance and administrative costs, reflecting our commitment to efficiency and accountability.



A Journey of Hope from our Founder: That started over 13 years ago

Thirteen years ago, I stepped off a plane in Kumasi, Ghana, as a volunteer teacher. I was 18, freshly out of college, full of excitement—and utterly unprepared for the reality I was about to face.

Every day in the classroom, I saw girls desperate to stay in school, despite the crushing costs of textbooks, exam fees, uniforms, and even a simple bowl of rice at lunchtime. I struggled to comprehend why education wasn't free, why children had to choose between learning and survival. But nothing changed me more than meeting a girl called Mabel.

Mabel wasn't in school—she was trapped in child labour. An orphan, she had been working as a housemaid since she was eight, cleaning and cooking without pay for a wealthy elderly couple. She had never stepped into a classroom.

When I returned home to Essex, in the UK, I couldn't stop thinking about how I could help Mabel. With my family's support, we enrolled her in a private boarding school near Kumasi with a caring housemistress who supported her for five years during her education.

She finally had a place to learn, grow, and dream.

After thirteen years, Mabel has transformed her life. She is now a professional chef, has built a small family home, and runs a successful business. She has never needed my support again, but we remain the best friends, bound together through our experiences in Ghana.

When I met Mabel, Mabel changed everything and planted the seeds for Porridge and Pens.

Today, we have 600 children in our care—children who deserve the same opportunity Mabel had.



Our mission remains clear:

Porridge and Pens works in Kumasi with 600 children and their families.

Kumasi is a city of over four million people, with many challenges, including high unemployment, rising education costs, and a growing number of children living on the streets. With only 11% of Ghanaian youth accessing higher education and extreme inflation in Ghana, our work has never been more essential.

- **Safe Shelter:** Through our Girl Power Centre and Refuge, nearly 100 homeless girls and young women are kept safe from the streets of Kumasi.
- **A Place at School:** Brightlingsea Academy is Ghana's first corporal punishment-free and disability-welcoming school for children from multidimensional poverty.
- **Full Tummies:** Providing two nutritious meals daily ensures that hunger never stands in the way of learning or potential.



Brightlingsea Academy

Brightlingsea Academy is more than a school—it's a safe, inclusive space where every child can learn and thrive. Since 2013, it has grown from a small classroom of 30 students into a welcoming community of 500 children, free from abuse and open to all, including children with disabilities. Here's how we're making a difference.

Our Exceptional Teachers:



Brightlingsea Academy has grown steadily, providing a supportive environment where students can engage with their learning. Many of our students face extreme poverty, and some have no parents to care for them, relying on themselves after school. For them, education is more than just lessons—it's a source of stability and opportunity. Our dedicated teachers are vital in helping them succeed, offering guidance, encouragement, and a safe space to learn and grow.

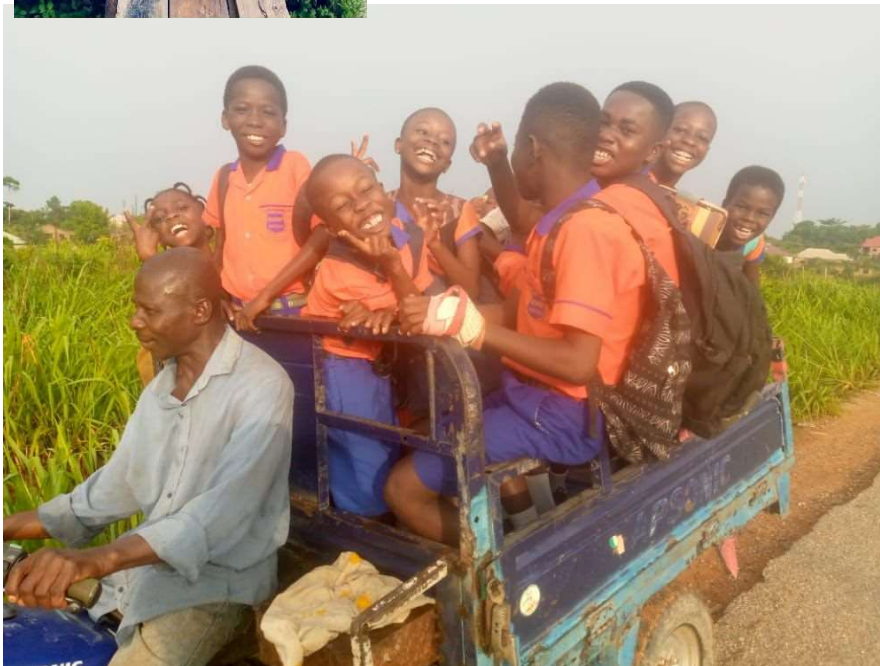
With a team of 30 dedicated teachers, we're ensuring that all 500 children in the rural village of Assenua can continue their education despite their growing challenges. Our teachers do more than teach—they visit students' homes each week, check in on their families, and help remove obstacles that could keep them out of school.

Climate change has made Ghana's weather hotter by two degrees, and the rains heavier, causing riverbanks to flood during the rainy season. Many of our students don't know how to swim, yet they still try to cross the swollen rivers, desperate to get to class. That's why our teachers now walk students to and from school—and, when needed, carry them across the flooded riverbanks—to ensure they arrive safely and can continue their education without risking their lives.



Our teachers' first mission?
Keeping children in school, every single day. Their second? Teaching.

When rivers are particularly overflowing, children try to come to school in whatever way they can, sometimes hitching rides with local tradespeople on their way to work.





“Just recently, a huge lorry pulled up outside the school and poured nearly 50 of our school students out. They had stood in front of the lorry on a busy road and asked the driver to take them to Brightlingsea Academy, because they could not cross the burst riverbank. That is a moment in time I will not forget.” Ben Antwi Boateng – Brightlingsea Academy, Ghana.

Ghana’s economic crisis has increased school costs by more than 50%, something we could never have planned for or expected, but teachers have remained the one constant. While wages haven’t kept pace with inflation, our teachers are still paid more reliably than their government-employed counterparts—a reflection of our commitment to them.

They are mentors, caregivers, advocates, and protectors. They walk children home, track housing situations, ensure meals are provided, and—most importantly—stand between our students and the circumstances threatening their futures.



Retaining Our Local Teachers: A Critical Need

Because of bursting of rivers and our remote location, our teachers must live close to the school. They are responsible for guiding children safely through rising waters in the early mornings, so they don't miss a day of learning or attempt to cross the fast-flowing water themselves. This responsibility makes recruiting from outside the community incredibly difficult because of our rural location.

Our teachers understand our students because they've lived their struggles firsthand:

- 70% of our teachers joined us without bank accounts or personal savings.
- 80% lack access to electricity or running water in their homes.

Many grew up experiencing the same educational barriers that our students face today, and they make great role models with their life experiences of multidimensional poverty, but they are determined to change that.



Teacher Training

At Porridge and Pens, we know that education can change lives.

One of our biggest challenges is ensuring children have access to qualified teachers. Finding trained educators is difficult in Ghana, especially in more remote areas like ours. This is especially true for us at Brightlingsea Academy because we need our teachers to live within the village. Often, they are waiting by the banks of the river by 5 am, ready to escort children across the river safely.

Rather than seeing this as a setback, we've embraced it as an opportunity. We focus on identifying passionate local people who genuinely want to teach and invest in their future.

This approach benefits everyone—students receive education from teachers who truly understand their experiences, and local people gain career opportunities that create lasting change. This is important for our community development, with over 80% of women unemployed.



Two free meals each day at Brightlingsea Academy:

At Brightlingsea Academy, school feeding isn't just about breakfast and lunch but survival. For many of our 500 students, the meals they receive at school are their only guaranteed food source. Hunger impacts learning, concentration, and overall well-

being, so we remain committed to providing breakfast and lunch to every child despite the immense financial pressures from Ghana's food inflation rate.

Over the past year, Ghana's food inflation has skyrocketed, forcing us to make difficult choices—portions have had to become smaller to keep meals available for all students. But we refuse to let school feeding be compromised. It is our priority, and we will continue fighting to ensure that every child receives nourishment at school. We are so thankful to our donors who have supported us and the school feeding at Brightlingsea Academy. As we move towards 2025, we hope to start a school garden that grows maize, plantain, and cassava. This will ensure that our school feeding program becomes much less dependent on volatile food costs.

Our school menu – 2024/2025

Monday

- Breakfast: Tom Brown or Corn Porridge with sugar & milk
- Lunch: Waakye (Rice and Beans)

Tuesday

- Breakfast: Bread with tea or a cocoa drink
- Lunch: Banku with groundnut soup

Wednesday

- Breakfast: Rice porridge (Rice Water) with sugar & milk
- Lunch: Jollof rice

Thursday

- Breakfast: Yam
- Lunch: Plain rice with tomato stew

Friday

- Breakfast: Koko (spicy millet porridge) with bread
- Lunch: Kenkey and pepper sauce



Investing in Brightlingsea Academy's Future: Expanding WASH and Classroom Space

Our school has led the way for years and has been a mentor school to other local government schools. We are the first free school for children with disabilities and a corporal punishment-free school in Kumasi. However, due to funding restrictions, our toilets and WASH facilities have not met the same high standards as the rest of our school.

Now, that has very nearly changed! It's been weighing heavily on our minds, since we first constructed our squat toilets in 2014, that they could be better. During this time, Porridge and Pens were forming, and decent WASH facilities were unaffordable for us. We are overjoyed at the transformation in 2024 and into 2025.

The new WASH facilities and outdoor teaching space are nearly complete. We have worked hard to ensure students have access to safe sanitation, clean water, and a dignified learning environment. Over 60% of our families lack access to basic WASH facilities at home, so we must provide opportunities to practise safe hygiene at Brightlingsea Academy.

Previously, our WASH facilities:

- Dirty, unhygienic squat toilets that were difficult to clean attracted flies.
- Large squat holes that posed risks for our youngest children.
- No handwashing facilities, leading to frequent illness outbreaks across the school.
- Inaccessible toilets for students with disabilities.
- Female students avoid the school toilets out of embarrassment, leading to discomfort and health issues such as urinary tract infections.



Out with the old and in with the new

Thanks to funding from valued donors, we can now provide safe, hygienic facilities that prevent disease and save students from the embarrassment of using our former squat toilets. This is especially true for the eldest cohort of girls at Brightlingsea Academy, who are of menstruation age and desperately need an upgrade from the squat toilets.

At the same time, we are working to expand our classrooms, ensuring students can stay with us through their Junior High education. With our new classroom space, we will:

- Use it as an open teaching space for up to 60 children.
- Support our school development plan, which will hopefully see opportunities for students to stay at Brightlingsea Academy till they are 14 years old.
- We have a growing waiting list of students in desperate need of a free school place, and the new classroom space allows us to offer additional spaces to those missing out on their education.



Our Girl Power Project:

Our Girl Power Project has been a transformative force in the lives of vulnerable girls and young women in Kumasi for over nine years. Our mission is to break the cycle of poverty and exploitation by providing a nurturing environment at our Girl Power Centre filled with opportunity, education, and vocational training.



Girl Power Centre: A Safe Haven for Ghana's Most Vulnerable Girls

At Porridge and Pens, we believe every girl deserves safety, education, and the opportunity to thrive.

Our award-winning Girl Power Project, recognised by the British Council in Ghana, works in the heart of Kumasi, providing shelter, education, and training to young women and girls who would otherwise remain trapped in the cycle of childhood labour and live on the streets of Kumasi.

Our Girl Power Centre is more than just a refuge—it is a home, a support system, and a pathway to a brighter future for girls aged five to twenty-seven, many of whom have faced financial distress, food insecurity, mental health challenges, and exposure to sexual violence. Most arrive as orphans or survivors of childhood labour, referred to us by orphanages, schools, and hospitals. We take each girl in, building her confidence before enrolling her into education and guiding her toward respected qualifications to secure her future.



Our Girl Power Refuge!



The Urgent Problem We Are Tackling

- Twenty-eight per cent of Ghanaian children are engaged in child labour, with twenty-one per cent working in hazardous conditions such as mines or factories.
- Twenty thousand young people live on the streets of Kumasi, without access to school. Only three per cent of females progress to higher education, keeping many women trapped in poverty.
- Ninety-two per cent of employed women in Ghana work in informal jobs, such as street selling, without bank accounts or savings.

The Girl Power Solution

Through our Girl Power Project, we have witnessed the transformative power of education, mentorship, and safe shelter. Our all-female team, who live alongside the



girls, act as mentors, guardians, and role models, ensuring each child receives the support she needs to thrive.

With our programme, girls receive:

- A safe place to live at the Girl Power Centre
- A formal or vocational education leading to an accredited qualification
- Daily mentorship and guidance
- Consistent meals, ensuring proper nutrition
- Weekend tuition to strengthen learning
- Counselling and trauma support, addressing past experiences
- Resources for learning
- Transportation on our Girl Power minibus, ensuring access to school
- Fun and relaxing weekend activities to help them heal and build friendships

Our impact is undeniable—one hundred per cent of graduates successfully enter higher education, vocational training, or work opportunities, ensuring they never return to life on the streets.



The Women Driving Change at the Girl Power Centre

Our Girl Power students require unwavering dedication, experience, and a deep understanding of the daily struggles girls in Ghana face. Claudia, our extraordinary Girl Power Centre Manager, is at the heart of this work.

Claudia's leadership is not just built on expertise—it comes from her experience as a girl growing up in Ghana, navigating the same complex challenges our students battle today. This perspective gives her an incredible ability to connect, support, and advocate for the young women in her care.

But she is not alone. The Girl Power Project is powered by some of Ghana's strongest, most inspirational women. These women refuse to accept 'no' when it comes to protecting a girl's right to education. They stand firm against the injustices that keep girls locked out of opportunities, often from traditional beliefs leading to gender inequality.



Together, they fight to ensure every girl has a safe space to learn, grow, and build a future free from childhood labour and poverty. They are more than educators and social workers; they are guardians of change, fierce advocates, and the role models young girls need to see.

Their work creates ripples beyond the Girl Power refuge centre, influencing communities, shaping policies, and proving that with the proper support, girls can achieve anything.

From Girl Power to Higher Education: Building Careers That Change Lives



A place on Girl Power should lead to meaningful careers that provide financial independence and give back to Ghana. That's why we support our girls through their schooling and encourage them to attend one of our partner universities, ensuring they have the tools to secure stable, prosperous futures.

Many of our young women go on to study midwifery, nursing, or teaching. These fields are essential to the country's development. Becoming a nurse in Ghana is one of the most financially stable and respected career choices, offering graduates security and the ability to uplift their communities. Yet, for many girls, careers in healthcare and education are only a dream, as the enormous costs attached to training make these paths nearly impossible without support.



Through Girl Power, we remove these barriers, providing young women with the resources, mentorship, and financial assistance they need to realise their aspirations. We have seen firsthand how education transforms lives for individuals, their families, and entire communities.

When our students graduate, they don't just build better lives for themselves—they become teachers, shaping the next generation, nurses delivering life-saving care, and midwives ensuring safe childbirth for countless mothers. They become leaders, proving that investing in girls is investing in the future of Ghana.

As we move forward, I will hold onto the fierce determination I saw in our school cooks—because they don't stop, they can't stop, not when so many children depend on them for nourishment, care, and stability.



Registered Charity Number: 1166497

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

Trustees: G Weaver (Chair of Trustees), J Meak, E Smith, P Tibbs, E Merrell, C Tibbs (resigned 31.1.24)

UK staff: L Smith, J Williams, G Smith, J Barfield, L Fairle

Bankers: Barclays Bank, 9 High Street, Colchester, CO1 1DA Accountants: Edmund Carr LLP, 146 New London Road, Chelmsford, Essex, CM2 0AW

Charity Objectives (as stated in the constitution)

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

How we work

Since Porridge and Pens was founded in 2016, we've grown from supporting just 30 children to nearly 600. This incredible growth—especially between 2019 and 2021—has shaped the way we approach sustainability, ensuring we safeguard our charity's future for the long term.

None of this would have been possible without the commitment of our trustees, who have invested in the charity's organisational capacity. By employing staff who are deeply aligned with our mission, we've been able to grow while maintaining stability. This investment has strengthened both our financial resilience and the overall management of our projects, helping us stay true to our vision.

Today, we work closely with two partner organisations in Ghana, who play a vital role in managing the daily operations of our projects. With their expertise and the support of our UK team, we continue to build a strong foundation for the future—ensuring that resources are used wisely to benefit some of Ghana's most disadvantaged young people.

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.

Public Benefit

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

Risk Management

The trustees consider and discuss potential risks to the charity at the start of every year and as matters arise, 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

At Porridge and Pens, strong partnerships are at the heart of everything we do. We're proud to work closely with two exceptional projects in Ghana—Girl Power and Brightlingsea Academy—which were founded by Porridge and Pens but are now run by Ghanaian staff through an ethical partnership model. This approach ensures that

leadership and decision-making remain local, while maintaining shared communication every day between our Ghanaian teams and UK support to foster collaboration and accountability.

Girl Power provides a safe and nurturing environment for girls to access free education, vocational training, and essential life skills. Through mentorship and structured support, it empowers young women to gain confidence, financial independence, and leadership opportunities. The project continues to grow, offering vital resources such as improved WASH facilities and entrepreneurial pathways through the Start-Up Scheme.

Brightlingsea Academy is more than a school—it's a beacon of hope for children who otherwise might not have access to education. By creating a safe, inclusive learning space, Brightlingsea Academy ensures every student receives quality teaching, nutritious meals, and holistic support. Investment in staff development, infrastructure, and sustainability projects—such as school gardens and solar energy—help secure its future and reinforce the power of education in shaping brighter futures.

These partnerships are fundamental to our success. By investing in local leadership and maintaining open, daily communication, Porridge and Pens continues to support education, opportunity, and long-term progress for children and young people in Ghana.

FINANCIAL REVIEW

The accounts show income in the year of £258,339 (2023 - £270,977) and expenditure of £284,674 (2023 - £316,879) resulting in net expenditure of £26,335 (2023 – net expenditure £45,902). Total funds of the charity at 31 December 2024 were £41,800, of which £35,297 were unrestricted and £6,503 were restricted.

Reserves policy

Porridge and Pens aims to hold 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 ...15 Sept 2025... and signed on their behalf by:

Gregg Weaver
.....

G Weaver – Chair of Trustees

PORRIDGE & PENS GHANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2024

Registered Charity Number 1166497



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

PORRIDGE & PENS GHANA

YEAR ENDED 31 DECEMBER 2024

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 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 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.

Alex Stone
.....
Alex Stone FCCA

Edmund Carr LLP
146 New London Road
Chelmsford
CM2 0AW

16 Sept 2025

PORRIDGE & PENS GHANA**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2024**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
INCOME from:					
Donations and legacies:	2	91,553	121,541	213,094	214,995
Fundraising activities	3	45,222	-	45,222	55,973
Investments - bank interest		23	-	23	9
TOTAL INCOME		<u>136,798</u>	<u>121,541</u>	<u>258,339</u>	<u>270,977</u>
EXPENDITURE on:					
Raising funds: online shop and events		7,625	-	7,625	16,757
Charitable activities	4	162,011	115,038	277,049	300,122
TOTAL EXPENDITURE		<u>169,636</u>	<u>115,038</u>	<u>284,674</u>	<u>316,879</u>
NET INCOME/(EXPENDITURE)/ NET MOVEMENT IN FUNDS		(32,838)	6,503	(26,335)	(45,902)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,135	-	68,135	114,037
Total funds carried forward		<u>35,297</u>	<u>6,503</u>	<u>41,800</u>	<u>68,135</u>

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

PORRIDGE & PENS GHANA**BALANCE SHEET****At 31st December 2024**

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,888		1,887
CURRENT ASSETS					
Debtors	9	2,962		-	
Cash at bank		39,981		70,137	
		<u>42,943</u>		<u>70,137</u>	
CREDITORS: Amounts falling due within one year	10	<u>3,031</u>		<u>3,889</u>	
NET CURRENT ASSETS			39,912		66,248
NET ASSETS			<u>41,800</u>		<u>68,135</u>
FUNDS OF THE CHARITY	12				
Unrestricted - general		35,297		68,135	
Unrestricted - designated		<u>-</u>		<u>-</u>	
Total unrestricted			35,297		68,135
Restricted			6,503		-
TOTAL CHARITY FUNDS			<u>41,800</u>		<u>68,135</u>

These financial statements were approved by the Trustees on 15 Sept 2025 and signed on their behalf by:

Gregg Weaver

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 2024

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 2024

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 2024	Total Funds 2023
	£	£	£	£
Donations	70,352	-	70,352	99,984
Gift aid	9,899	-	9,899	16,407
Grants	11,302	121,541	132,843	98,604
	<u>91,553</u>	<u>121,541</u>	<u>213,094</u>	<u>214,995</u>

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2024**

3. FUNDRAISING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£		£	£
Online Charity Shop Sales	28,639	-	28,639	25,109
Other fundraising income	16,583	-	16,583	30,864
	<u>45,222</u>	<u>-</u>	<u>45,222</u>	<u>55,973</u>

4. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Girl Power projects	84,216	32,800	117,016	133,058
Brightlingsea Academy projects	-	82,238	82,238	88,411
Brighter Futures	3,057	-	3,057	2,893
Project delivery staff costs	26,116	-	26,116	23,767
Other project costs	994	-	994	3,868
	<u>114,383</u>	<u>115,038</u>	<u>229,421</u>	<u>251,997</u>
Direct project expenditure				
Project support costs				
Staff costs	33,700	-	33,700	35,618
Depreciation	963	-	963	743
Printing, postage and freight	1,712	-	1,712	1,377
Insurance	796	-	796	1,008
Staff training	-	-	-	299
IT and telephone	2,823	-	2,823	2,825
Rent and Rates	3,129	-	3,129	1,280
Travel	430	-	430	315
Project support costs	<u>43,553</u>	<u>-</u>	<u>43,553</u>	<u>43,465</u>
Governance costs (note 5)	4,075	-	4,075	4,660
	<u>162,011</u>	<u>115,038</u>	<u>277,049</u>	<u>300,122</u>
Total cost of charitable expenditure				

PORRIDGE & PENS GHANA**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2024**

5. GOVERNANCE COSTS

	Total Funds 2024	Total Funds 2023
	£	£
Fees payable to independent examiner: accounts and examination	3,380	2,280
Prior year underaccruals	-	1,960
Fees payable to independent examiner: other services	-	360
	3,380	4,600
Bank Fees	695	60
	4,075	4,660

6. STAFF COSTS AND EMOLUMENTS**Total staff costs were as follows:**

	2024	2023
	£	£
Wages & salaries	58,450	58,247
Employer pension contributions	1,366	1,138
	59,816	59,385

Particulars of employees:

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

2024	2023
5	6

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

Key management personnel remuneration in the year totalled £21,797 (2023 - £19,806).

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid to Trustees in the year (2023 - Nil)

No travel or subsistence expenses were paid on behalf of Trustees in the year (2023 - Nil).

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

8. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer £	Total £
Cost			
At 1 January 2023	99	3,272	3,371
Additions	846	118	964
At 31st December 2024	945	3,390	4,335
Depreciation			
At 1 January 2023	10	1,474	1,484
Charge for year	130	833	963
At 31st December 2024	140	2,307	2,447
Net book value			
At 31st December 2024	805	1,083	1,888
At 31st December 2023	89	1,798	1,887

9. DEBTORS

	2024 £	2023 £
Gift aid recoverable	802	-
Grants Receivable	2,160	-
	2,962	-

10. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Accruals	2,900	2,280
Other creditors	131	1,609
	3,031	3,889

11. RELATED PARTIES TRANSACTIONS

During the year L Weaver, wife of G Weaver (Trustee), was paid wages totalling £162 (2023 - £3,790) in her role as fundraising support officer.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

12. FUNDS

Current Year	Balance at 01/01/2024 £	Incoming £	Outgoing £	Transfer	Balance at 31/12/2024 £
Unrestricted funds					
General	68,135	136,798	(169,636)	-	35,297
1) Designated	-	-	-	-	-
	<u>68,135</u>	<u>136,798</u>	<u>(169,636)</u>	<u>-</u>	<u>35,297</u>
Restricted funds					
2) Girl Power	-	32,800	(32,800)	-	-
3) Brightlingsea Academy	-	88,741	(82,238)	-	6,503
	<u>-</u>	<u>121,541</u>	<u>(115,038)</u>	<u>-</u>	<u>6,503</u>
Prior 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>

Designated Funds

- 1) £35,000 was designated in 2022 and spent in 2023: £15,000 for a Girl Power minibus and £20,000 towards the cost of our Girl Power building work.

Restricted Funds

- 2) Girl Power: Supporting around 100 girls, young women and their families from informal settlements and low-income families. Funding covered school places, meals mentoring, and safe shelter where needed, helping them avoid child labour, abuse, or homelessness while progressing through education and training. It also provided small business grants and mentoring to students' parents.
- 3) Brightlingsea Academy: Running a community primary school for around 450 children, providing two daily meals (over 150,000 meals served in 2024) and free education without corporal punishment, teacher salaries and teacher training. It also provided small business grants and mentoring to students' parents.

PORRIDGE & PENS GHANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

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

Current year	Tangible fixed assets £	Other net assets £	Total £
Restricted	-	6,503	6,503
Designated	-	-	-
Unrestricted	1,888	33,410	35,297
	<u>1,888</u>	<u>39,913</u>	<u>41,800</u>
 <i>Prior year</i>			
	<i>Tangible fixed assets £</i>	<i>Other net assets £</i>	<i>Total £</i>
<i>Restricted</i>	-	-	-
<i>Designated</i>	-	-	-
<i>Unrestricted</i>	1,887	66,248	68,135
	<u>1,887</u>	<u>66,248</u>	<u>68,135</u>

14. OPERATING LEASE COMMITMENTS

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

	2024 £	2023 £
Within one year	1,872	1,744
Between one and five years	-	-
	<u>1,872</u>	<u>1,744</u>

PORRIDGE & PENS GHANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2024

Registered Charity Number 1166497



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