

Company registration number 11755069 (England and Wales)
Charity registration number 1189219

Days for Girls UK

Trustees' annual report and financial statements
Period ended 31 December 2023

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Days for Girls UK

Legal and administrative information

Name of Charity	Days for Girls UK
Registered Company No.	11755069
Charity No.	1189219
Trustees	Dr Mariama Ifode-Blease (resigned 11th December 2023) Celeste Mergens (resigned 11 th September 2023) Mary Linda Johnson (resigned 11th September 2023) Nicola Bennison (resigned 11th December 2023) Sarah Haile Amy Barklam Connie Yen Pai Chen Phoebe Sanderson (appointed 11 th December 2023) Lowri Davies (appointed 11 th December 2023)
Principal Address	Orchard Cottage Elm Corner Ockham, Surrey GU23 6PX
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The trustees present their report, together with the financial statements of the Charity for the period ended 31 December 2023.

Structure, governance and management

The trustees are listed on page 1. Dr Mariama Ifode-Blease was the chairperson through December 2023, with Amy Barklam taking over the Chair role upon Dr Ifode-Blease's resignation.

The Charity was incorporated on 8 January 2019 as a company limited by guarantee and is governed by its memorandum and articles of association. It is registered with the Charity Commission in England and Wales charity registration number 118219.

New trustees are appointed by the Board.

Decisions are taken at duly constituted meetings of the trustees by majority vote, though informal decisions can be made, subject to ratification at the next trustees' meeting. Trustee meetings are held quarterly.

New Trustees are briefed on the operations of the charity by the chairperson and offered an induction programme that provides them with:

- 1) An understanding of the role and responsibility of a charity trustee
- 2) An understanding of Days for Girls UK's mission, vision and values
- 3) An understanding of Days for Girls governing documents (decision making processes / how to bring a resolution)
- 4) The financial position of the charity

Objectives and activities

The objectives of the charity as laid out in its articles are:

To protect and promote the good health and education of women and girls in low income communities living in impoverished countries worldwide by:

- 1) The provision of menstrual care products and support in all matters related to all aspects of menstrual health education;
- 2) The support of individuals and organisations whose aim is to raise funds for uses consistent with the Objectives of the Charity; and
- 3) Co-operation and collaboration with other UK and non-UK charities and other bodies in relation to the objectives and activities

Our aim is to increase access to menstrual care and education by developing global partnerships, cultivating social entrepreneurs, mobilizing volunteers and innovating sustainable solutions that shatter stigma for women and girls.

We also aim to increase access to menstrual supplies, providing cost-effective, safe, sustainable and contextually relevant products to help women and girls manage their periods and engage in livelihood activities.

Days for Girls also aims to shatter stigma through education by providing access to timely, factual information about puberty and menstruation increasing body literacy, creating a healthy public perception of menstruation and decreased stigma and shame.

Finally, we aim to elevate menstrual health and hygiene as they are critical factors in improving education opportunities and livelihood outcomes for menstruators worldwide. The organisation advocates for global policy change prioritising menstrual health in regional, national and international policy goals.

Public Benefit

The trustees have complied with the duty in the Charities Act 2011 to have regard to all guidance published by the Charity Commission.

The trustees are mindful of the need for all activities to be made for public benefit. As such this is considered whilst determining which projects to support each year.

Achievements and Performance

Over 2,828 menstruation kits have been delivered to women and girls in need via 10 active partnerships worldwide. Last year, the organisation focused on consolidating processes, including the Renewal of Gold Standard Certification by teams that have supported us for over four years.

This renewal for those needing recertification was completed, ensuring that the kits produced meet the highest standards. This means every recipient has a safe and valuable resource to manage their menstrual health for up to 3 years.

Consolidating and reevaluating our distribution partnership processes and MOU agreement was key to improving communication between Sewing teams and potential demand for DFG kits. The process is now a lot clearer and the demand for kits has been met and delivered.

Forming partnerships is key to our mission at Days for Girls UK; we regularly engage in conversations on four continents while raising our profile on social media.

Since August 2022, our content has reached over 4,500 people on Facebook alone, indicating a significant expansion of our online community. This growth in engagement reflects the increased interest and support in our cause, thereby magnifying the impact of our campaigns and initiatives. We also have an active presence on LinkedIn, and many organizations and individuals reach out to us via this route.

Using social media platforms is essential to our advocacy campaigns and celebrations, such as International Women's Day and International Girl's Day. A campaign was run in November and December to support the purchase of menstrual cups for women and girls in need.

Our free global initiative to support menstrual health issues in the workplace via the Period Positive Campaign is essential for raising awareness throughout the UK and globally.

'Smalls for All' and Thermo Fisher Scientific continued to support our teams with pants for distribution to Ethiopia, Botswana, Egypt, Angola, and Tanzania.

The distribution of 550 Kits with our local Angolan partner ANAH (Associacao Nacional de Ajuda Humanitaria Angola) brings the total number of kits distributed in Angola by the end of 2023 to over 750.

This project is now firmly embedded, with permissions for the continuation of our work granted by the Director of Rural Education and the Public Health supervisors in Moxico province, Angola.

The impact of the distribution in Angola has enabled us to support the establishment of a sewing team in Luena, Moxico, Angola, in 2024. The British Embassy in Luanda supported the delivery of the DFG kits to Angola, and we have supported their local staff's distribution to Sao Tome and Principe, thus strengthening our partnership with local staff and people.

Our work in Angola has raised the visibility of Days for Girls UK, and as a result, we formed a partnership with The Halo Trust and will be working with them in 7 countries in 2024.

Financial review

The charity received donations of £24,735 during the period. It generated a further £6,648 through selling fabric and other materials to its sewing groups. It expended £22,522 in delivering its charitable objectives, including £5,712 on fabric purchases.

There were £20,178 of free reserves held at 31 December 2023.

The principal funding sources were donations and proceeds from fabric sales.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The main risk to the Charity is that income is insufficient to allow the Trustees to fulfil their charitable objectives. The organisation relies mainly on volunteers. It also works with strategic partners in the delivery locations to keep overheads to a minimum. The management team continue to develop the profile of the charity via social media and advocacy projects. It is also actively seeking donors that are happy to support the running costs.

Reserves Policy

The organisation aims to ensure it has sufficient reserves to be able to affect an orderly wind down if needed.

At the year end the unrestricted reserves of the charity were £20,171.

Aims and objectives for future periods

The Charity plans to continue with the advocacy work, grow its social media presence and reach and continue to identify local partners to work with to distribute its kits to the communities that most need them.

Fundraising

The Trustees are aware of their responsibilities under the Charities (Protection and Social Investment) Act 2016 in relation to fundraising. The charity uses its social media channels to increase its reach. It has also signed up for the easy fundraising platform. The charity has received no complaints in the period regarding its fundraising activities.

Statement of Trustees Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st December 2023 was £7.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

So far as each Trustee is aware, there is no relevant information of which the Charity's treasurer is unaware, and they have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the Charity's treasurer is aware of that information.

For and on behalf of the trustees



9 July 2024

Sarah Haile

Days for Girls UK

Statement of financial activities For the period ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations	1	22,347	2,388	24,735	20,558
Trading income		6,648		6,648	7,513
Other income		555	-	555	587
Total income		29,550	2,388	31,938	28,658
Expenditure on					
Charitable activities	2	20,141	2,381	22,522	24,001
Total expenditure		20,141	2,381	22,522	24,001
Net income/(expenditure)		9,409	7	9,416	4,657
Net movements in funds		9,409	7	9,416	4,657
Fund balance brought forward		10,762		10,762	6,105
Fund balance carried forward at 31 December 2023		20,171	7	20,178	10,762

All incoming resources and resources expended derive from continuing activities.

There are no other recognised gains or losses.

Days for Girls UK
Balance Sheet
31 December 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and on deposit		<u>20,178</u>	<u>10,762</u>
			10,762
Current liabilities			
Creditors due in less than one year	4	<u>-</u>	<u>-</u>
Net current assets		20,178	10,762
Creditors: amounts falling due after more than one year			-
Net assets		<u>20,178</u>	<u>10,762</u>
Funds		<u>20,178</u>	<u>10,762</u>

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

Approved by the board of Trustees on 9 July 2024

Syairle

The notes on pages 8 to 10 form part of these financial statements.

Notes to the financial statements
For the period ended 31 December 2023

The principal accounting policies which are adopted in the preparation of the financial statements are set out below;

A. Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Companies Act 2006 and 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) (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

B. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity has substantial reserves and retains control over its annual expenditure. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

C. Income

Donations are accounted for as soon as their amount and receipt are reasonably certain. In the case of unsolicited donations this is usually only accounted for when they are received. All other income is accounted for under the accruals concept.

D. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category.

Charitable expenditure consists of the costs of delivering the Charity's objectives including purchasing fabric to sell to the sewing groups.

Governance costs comprise all costs incurred in running the charity as a legal entity that cannot be directly allocated.

E. Taxation

The Charity is registered as a charity under the Charities Act 2011 and is not liable to UK tax on its charitable activities.

The Charity is not registered for VAT. Accordingly, expenses include VAT where applicable.

Days for Girls UK

Notes to the financial statements

For the period ended 31 December 2023

F. Fund accounting

Funds held by the charity are mostly unrestricted general funds which can be used in accordance with the charitable objects at the discretion of the trustees. The funds recorded as restricted in the accounts relate to a donation made to support the sewing of one of the sewing groups.

G. Stock

The charity expenses all materials costs to the Profit and Loss account at the time of purchase on the basis that the net realisable value of the materials acquired is negligible.

Days for Girls UK

Notes to the financial statements For the period ended 31 December 2023

1. Donations

	2023	2022
		£
Unrestricted donations	22,347	20,558
Trading activities	6,648	7,513
Other income including membership fees	555	587
	<u>29,550</u>	<u>28,658</u>

2. Charitable activities

	2023	2022
	£	£
Staff costs	12,145	16,004
Fabric, pants, courier and postage costs	8,903	4,619
Insurance	328	327
Travel	55	1,707
Bank charges	234	400
Other operating costs (including recruitment fees)	857	944
	<u>22,522</u>	<u>24,001</u>

3. Employees

No trustee received any remuneration or reimbursement of expenditure during the year. The charity is run primarily by volunteers.

The charity currently has one part-time paid employee.

4. Capital

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability of the members is limited to £1 per member. At 31 December 2023 the total of such guarantees was £7.

5. Related party transactions

There were no related party transactions in the year.

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- make judgements and estimates that are reasonable and prudent;
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For and on behalf of the trustees



9 July 2024

Sarah Haile

Days for Girls UK

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Days for Girls UK
Balance Sheet
31 December 2023

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			10,762
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Approved by the board of Trustees on 9 July 2024

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For the period ended 31 December 2023

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The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

B. Going concern

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C. Income

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D. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category.

Charitable expenditure consists of the costs of delivering the Charity's objectives including purchasing fabric to sell to the sewing groups.

Governance costs comprise all costs incurred in running the charity as a legal entity that cannot be directly allocated.

E. Taxation

The Charity is registered as a charity under the Charities Act 2011 and is not liable to UK tax on its charitable activities.

The Charity is not registered for VAT. Accordingly, expenses include VAT where applicable.

Days for Girls UK

Notes to the financial statements

For the period ended 31 December 2023

F. Fund accounting

Funds held by the charity are mostly unrestricted general funds which can be used in accordance with the charitable objects at the discretion of the trustees. The funds recorded as restricted in the accounts relate to a donation made to support the sewing of one of the sewing groups.

G. Stock

The charity expenses all materials costs to the Profit and Loss account at the time of purchase on the basis that the net realisable value of the materials acquired is negligible.

Days for Girls UK

Notes to the financial statements For the period ended 31 December 2023

1. Donations

	2023	2022
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Unrestricted donations	22,347	20,558
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3. Employees

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The charity currently has one part-time paid employee.

4. Capital

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability of the members is limited to £1 per member. At 31 December 2023 the total of such guarantees was £7.

5. Related party transactions

There were no related party transactions in the year.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
DAYS FOR GIRLS UK

On accounts for the year
ended

31 DECEMBER 2023

Charity no
(if any)

1189219

Set out on pages

NO ADDITIONAL SHEETS.

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

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 Trust's accounts carried out under section 145 of the 2011 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

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Andrew J. Burton

Date:

30/10/2024

Name:

ANDREW E.J. BURTON

Relevant professional
qualification(s) or body

CHARTERED FINANCIAL ANALYST, CFA.

(if any):

Address: LINKTON HOUSE, 7 ROSEBRIARS, GHILL, SURREY. KT10 9NN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

